



# भारत का राजपत्र

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इस भाग से भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

(Separate paging is given to this Part in order that it may be filed as a separate compilation)।

भाग III—खण्ड 4  
(PART III—SECTION 4)

विधिक निकायों द्वारा जारी की गई विविध अधिसूचनाएं जिसमें कि आदेश, विज्ञापन और  
सूचनाएं सम्मिलित हैं।

[Miscellaneous Notifications including Notifications, Orders, Advertisements and  
Notices issued by Statutory Bodies]

भारतीय रिजर्व बैंक

केन्द्रीय कार्यालय

शहरी बैंक विभाग

“दि आर्केड” विश्व व्यापार केन्द्र

बम्बई—400 005, दिनांक 6 अक्टूबर 1986

संदर्भ यू० बी० डी० सं० बी० आर० 87/ए० 18-  
86-87—बैंककारी विनियमन अधिनियम, 1949 की धारा  
56 के खण्ड (यक) के साथ पठित धारा 36 की  
उपधारा (2) के अनुसरण में भारतीय रिजर्व बैंक एवं द्वारा  
यह अधिसूचित करता है कि निम्नलिखित वेतनभोगी कर्म-  
चारियों की सहकारी समिति उक्त अधिनियम के अर्थ के  
अंतर्गत अब सहकारी बैंक नहीं रह गई है।

भारतीय स्टेट बैंक

केन्द्रीय कार्यालय

बम्बई, दिनांक 18 अक्टूबर 1986

सूचना

सं० एस० बी० डी०/003239—भारतीय स्टेट बैंक  
(सहयोगी बैंक) अधिनियम, 1959 की धारा 29 के निवृ-  
धनानुसार भारतीय स्टेट बैंक ने स्टेट बैंक आफ बीकानेर  
एण्ड जयपुर के निदेशक बोर्ड से परामर्श करके तथा भारतीय  
रिजर्व बैंक के अनुमोदन से श्री जे० पी० कुन्दा के स्थान  
पर श्री टी० के० सिन्हा को दिनांक 16 अक्टूबर 1986 से  
15 अक्टूबर 1989 तक (दोनों दिन सम्मिलित) स्टेट बैंक आफ  
बीकानेर एण्ड जयपुर के प्रबन्ध निदेशक के पद पर नियुक्त किया है।

डी० एन० घोष  
अध्यक्ष

बम्बई, दिनांक 20 अक्टूबर 1986

सं० ए० डी० एम०/50421—इसके द्वारा बैंक के स्टाफ  
में निम्नलिखित नियुक्तियां एवं द्वारा अधिसूचित की जाती हैं:—

श्री बी० महादेवन ने 17 सितम्बर 1986 से उप  
प्रबन्ध निदेशक (वाणिज्यिक बैंकिंग) का पद ग्रहण  
कर लिया है।

समिति का नाम	राज्य
के० एस० आर० टी० सी० कायमकुलम	केरल
डिस्ट्रिक्ट एम्प्लाईज को-आपरेटिव	
सोसायटी लि० नं० ए० 271	
कायमकुलम, करथिकपल्ली तालुक	
जिला अल्लेपी।	

कु० आई० टी० वाज़  
मुख्य अधिकारी

(2107)

श्री पी० बी० सुम्बाराव ने 15 अक्टूबर 1986 से उप प्रबंध निदेशक (कॉर्पोरेट परिचालन एवं निरीक्षण) का पद ग्रहण कर लिया है।

सी० आ० ८० धिजयराघवन  
मुख्य महाप्रबन्धक  
कार्मिक एवं मानव संसाधन विकास

दिल्ली क्षेत्रीय कार्यालय  
मुख्य क्षेत्रीय प्रबन्धक सचिवालय

नई दिल्ली-110 001, दिनांक 18 अक्टूबर 1986

क्रमांक दि०क्षे०का०/मु०क्षे०प्र० सचि०/86/1775—कृपया भारत सरकार के राजपत्र में निम्नलिखित नाम प्रकाशित करवाने एवं भुगतान के लिए बिल हमें भेजने की व्यवस्था करें:—

1. श्री बी० के० खट्टर, अधिकारी वरिष्ठ प्रबन्धक श्रेणी-4 ने दिनांक 21-10-1984 को शाखा प्रबन्धक, साऊथ एक्स० पार्ट-I (नई दिल्ली) शाखा का पदभार संभाला।
2. श्री डी० के० शर्मा, अधिकारी, अध्यक्ष प्रबन्धन श्रेणी-2 ने दिनांक 26-4-1986 को प्रबन्धक (बा० एवं संस्था०), साऊथ एक्स० पार्ट-I, (नई दिल्ली) शाखा का पदभार संभाला।
3. श्री आर० के० मेहरोङा, अधिकारी मध्यम प्रबन्धन श्रेणी-2 ने दिनांक 17-8-1986 को प्रबन्धक (वैयक्तिक), साऊथ एक्स० पार्ट- (नई दिल्ली), शाखा का पदभार संभाला।
4. श्री पी० के० बग्गा, अधिकारी मध्यम प्रबन्धन श्रेणी-2 ने दिनांक 25-9-1986 को प्रबन्धक (बा० एवं संस्था०), नेहरू प्लेस (नई दिल्ली) शाखा का पदभार संभाला।
5. श्री आर० पी० मल्होङा, अधिकारी वरिष्ठ प्रबन्धन श्रेणी-4 ने विमांक 14-5-1984 को शाखा प्रबन्धक, सेवा शाखा, (नई दिल्ली) का पदभार संभाला।

भवदीय  
आनन्द कुमार  
हते मुख्य क्षेत्रीय प्रबन्धक

स्टेट बैंक आफ पटियाला  
आंचलिक कार्यालय

नई दिल्ली-110 001, दिनांक 15 अक्टूबर 1986

क्रमांक आप्र/स्टाफ/15089—भारत सरकार के राजपत्र में पर्यवेक्षक कर्मचारी वर्ग की तैनाती/स्थानान्तरण की अधिसूचना हेतु विवरण (सितम्बर 1986):

1. सर्विस शाखा, नई दिल्ली में कार्यरत अधिकारी श्री तस्सेम बन्द मिस्ल का स्थानान्तरण सर्विस

शाखा, नई दिल्ली से क्षेत्रीय कार्यालय (यू० पी०) में अधिकारी के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 25-9-1986 को कार्य ग्रहण कर लिया।

2. सैक्टर 15, फरीदाबाद में कार्यरत अधिकारी श्री एच० एल० अरोड़ा का स्थानान्तरण सैक्टर-15, फरीदाबाद से नारायण औद्योगिक क्षेत्र, नई दिल्ली में शाखा प्रबन्धक के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 15-9-1986 को कार्य ग्रहण कर लिया।
3. नारायण औद्योगिक क्षेत्र, नई दिल्ली में कार्यरत अधिकारी श्री स्वर्णजीत सिंह का स्थानान्तरण नारायण औद्योगिक क्षेत्र से सर्विस शाखा, 'नई दिल्ली' में शाखा प्रबन्धक के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 22-9-1986 को कार्य ग्रहण कर लिया।
4. शास्त्री भवन, नई दिल्ली में कार्यरत अधिकारी श्री संजीव कुमार का स्थानान्तरण शास्त्री भवन, नई दिल्ली से श्रद्धानन्द मार्ग, नई दिल्ली में सहायक लेखापाल के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 15-9-1986 को कार्य ग्रहण कर लिया।
5. आंचलिक कार्यालय, भटिण्डा में कार्यरत अधिकारी श्री एस० के० शर्मा का स्थानान्तरण आंचलिक कार्यालय, भटिण्डा से आंचलिक कार्यालय, नई दिल्ली में ग्रामीण विकास अधिकारी के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 17-9-1986 को कार्य ग्रहण कर लिया।
6. क्षेत्रीय कार्यालय (यू० पी०), दिल्ली में कार्यरत अधिकारी श्रीमती पुष्पा टंडन का स्थानान्तरण क्षेत्रीय कार्यालय (यू० पी०) से कस्तूरबा गंधी मार्ग, नई दिल्ली में प्रबन्धक (पी० एण्ड एस०) के पद पर कर दिया है और तदनन्तर ऐसा होने पर दिनांक 1-9-1986 को कार्य ग्रहण कर लिया।
7. विदेश विभाग, नई दिल्ली में कार्यरत अधिकारी श्री बी० त्यागराजन का स्थानान्तरण विदेश विभाग, नई दिल्ली से नारीमन प्लाइट, बम्बई में सहायक लेखापाल के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 8-9-1986 को कार्य ग्रहण कर लिया।
8. आंचलिक कार्यालय, पटियाला में कार्यरत अधिकारी श्री नवीन प्रकाश का स्थानान्तरण आंचलिक कार्यालय, पटियाला से नारीमन प्लाइट, बम्बई में सहायक लेखापाल के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 10-9-1986 को कार्य ग्रहण कर लिया।

9. प्रब्लिक रिलेशन विभाग, पटियाला में कार्यरत प्रधि-  
कारी कुमारी रितु रावत का स्थानान्तरण प्रब्लिक  
रिलेशन विभाग, पटियाला से शास्त्री भवन, नई  
दिल्ली में सहायक लेखापाल के पद पर कर दिया

गया है और तदनन्तर ऐसा होने पर दिनांक  
13-9-1986 को कार्य प्रगति कर दिया।

प्रभु दमाल  
आंचलिक प्रबन्धक

दि इंस्टीट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया

नई दिल्ली-110 002, दिनांक 31 अक्टूबर 1986

(चार्टर्ड एकाउन्टेन्ट्स)

सं० १-सी० ए० (७)/१५२/८६—चार्टर्ड एकाउन्टेन्ट्स एक्ट, 194९ (194९ का अङ्गतीसवां) की धारा ३० की उपधारा

(१) के अधीन प्रदान अधिकारों का उपयोग करते हुए, इंस्टीट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया की परिषद ने, चार्टर्ड एकाउन्टेन्ट्स रेगिस्ट्रेशन्स, 196४ में निम्नलिखित संशोधन किये हैं। कथित धारा की उपधारा (३) की व्यवस्थाओं के अनुसार, इन संशोधनों को पहिले भी प्रकाशित किया जा चुका है तथा केंद्रीय सरकार ने इन्हें अपनी स्वीकृति दे दी है।

अनुसूची बी के अनुच्छेद १०ए के कथित नियमन में:—जिन प्रत्याशियों ने अनुसूची बी के अन्तर्गत अस्तिम परीक्षा के समूहों में किसी एक भाग, किन्तु दोनों नहीं, पास कर लिया है उनके सम्बन्ध में अनुसूची “बीबी” के अन्तर्गत उपलब्ध छूटों का उल्लेख करने वाली उप-अनुच्छेद (२) की तालिका में निम्न अनुसार संशोधन कर दिया गया है:—

उपरोक्त के सम्बन्ध निम्न तालिका

१ अक्टूबर 1986 से पूर्व इस अनुसूची के अन्तर्गत हुई अंतिम परीक्षा में प्रत्याशियों द्वारा उत्तीर्ण समूह के विवरण

अनुसूची बीबी के अन्तर्गत १ अक्टूबर 1986 के उपरांत हुई किसी भी अंतिम परीक्षा में छूट जिसके लिए प्रत्याशी ग्राह्य है

यहां उल्लेख किए गए कालम (२) में निर्धारित आगामी परीक्षा में गैर छूट वाले प्रश्नपत्र अथवा प्रश्नपत्र में प्रत्याशियों द्वारा प्राप्त किए जाने वाले अपेक्षित अंक

केवल भाग १

भाग १ के प्रश्नपत्र १, २ और ३, भाग २ का प्रश्नपत्र ५ और भाग २ का प्रश्नपत्र ८ यदि समूह “बी” (काम्बीनेशन बी) चुना गया है।

(१) भाग १ के प्रश्नपत्र ४ में न्यूनतम ४० प्रतिशत अंक तथा

(२) समूह “बी” के मामले में भाग २ के प्रश्नपत्र प्रत्येक ६, ७ अथवा समूह “ए” के अथवा “सी” के मामले में प्रश्नपत्र ६, ७, ८ में न्यूनतम ४० प्रतिशत अंक और उपरोक्त संबंधित प्रश्नपत्रों का कुल औसत अंक न्यूनतम ५० प्रतिशत

केवल भाग २

भाग १ का प्रश्नपत्र ४, भाग २ का प्रश्नपत्र ७ यदि समूह (काम्बीनेशन) “ए” चुना गया है।

(१) भाग १ के प्रश्नपत्र १, २, ३ के प्रत्येक में न्यूनतम ४० प्रतिशत अंक और कथित प्रश्नपत्र १, २, ३ का कुल औसत अंक न्यूनतम ५० प्रतिशत तथा

(२) समूह “ए” के मामले में भाग २ के प्रश्नपत्र ५, ६ तथा ८ तथा ८ समूह (बी) अथवा “सी” के मामले में प्रश्नपत्र ५, ६, ७ तथा ८ के प्रत्येक प्रश्नपत्र में न्यूनतम ४० प्रतिशत अंक और (उपरोक्त संबंधित प्रश्नपत्रों में कुल औसत अंक ५० प्रतिशत से कम न हो)

2. उप-अनुच्छेद (5) के स्पष्टीकरण के अन्तर्गत अंकित तालिका में निम्न अनुसार संशोधन कर दिया गया है:—

1 अक्टूबर 1986 से पूर्व इस अनुसूची के अन्तर्गत हुई अंतिम परीक्षा में प्रश्नपत्र

1 अक्टूबर 1986 के उपरान्त हुई अंतिम परीक्षा में अनुसूची "बी बी" के अन्तर्गत अनुकूल प्रश्नपत्र

#### भाग 1

प्रश्नपत्र (1) एडवान्सड एकाउंटिंग

प्रश्नपत्र (2) एडवान्सड एकाउंटिंग तथा मैनेजमेंट एकाउंटिंग

प्रश्नपत्र (3) कार्सिंग

प्रश्नपत्र (4) आर्डिटिंग

प्रश्नपत्र (5) टेक्सेशन

#### भाग 2

प्रश्नपत्र (2) कम्पनी लॉ

प्रश्नपत्र (3) अर्थशास्त्र

प्रश्नपत्र 1: एडवान्सड एकाउंटिंग (भाग 1)

प्रश्नपत्र 2: मैनेजमेंट एकाउंटिंग (भाग 1)

प्रश्नपत्र 3: कास्ट सिस्टम तथा कास्ट कन्ट्रोल—समूह "बी" (भाग 2)

प्रश्नपत्र 4: आर्डिटिंग (भाग 1)

प्रश्नपत्र 5: प्रत्यक्ष कर नियम (डायरेक्ट टैक्स लॉज) भाग 2

प्रश्नपत्र 4: कम्पनी लॉ (भाग 1)

प्रश्नपत्र 7: प्रबंधकीय अर्थशास्त्र तथा राष्ट्रीय एकाउंटिंग समूह "ए" (भाग 2)

आर० एल० चोपडा  
सचिव

#### (मुख्यालय)

कर्मचारी राज्य बीमा निगम

मर्ई दिल्ली-2, दिनांक 22 अक्टूबर 1986

सं० १(१)१/६५-स्था० १ (क) —कर्मचारी राज्य बीमा अधिनियम, 1948 (1948 का 34) की धारा 17 की उप-धारा (2) और धारा 97 की उप-धारा (2) तथा उप-धारा 2 (क) के खण्ड (21) के साथ पठित धारा 97 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए कर्मचारी राज्य बीमा निगम केन्द्रीय सरकार के अनुमोदन से कर्मचारी राज्य बीमा निगम में एम्बुलैस ड्राइवर/ड्रिलिवरी वान ड्राइवर के पद पर भर्ती की पद्धति को डिनियांत करने के लिए निम्नलिखित विनियम बनाता है, अर्थात्:—

##### 1. संक्षिप्त नाम तथा प्रारम्भ

(क) ये विनियम कर्मचारी राज्य बीमा निगम (एम्बुलैस ड्राइवर/ड्रिलिवरी वान ड्राइवर) भर्ती विनियम, 1986 कहे जाएंगे।  
(ख) ये सरकारी राजपत्र में इनके प्रकाशित होने की सारीख से लागू होंगे।

##### 2. संख्या, वर्गीकरण तथा वेतनमान

पर्वों की संख्या, इनका वर्गीकरण तथा इनसे संबद्ध वेतनमान विनियमों के साथ संलग्न अनुसूची के कालम 3, 4 तथा 6 में विनिर्दिष्ट रूप में होंगे।

##### 3. भर्ती की पद्धति, आयु-सीमा, योग्यताएं आदि

उक्त पद की भर्ती की पद्धति, आयु-सीमा, योग्यताएं तथा उससे संबंधित अन्य सामान्य पूर्वोक्त

अनुसूची के कालम 5, 7 से 14 में विनिर्दिष्ट रूप में होंगे।

##### 4. अद्योग्यताएं —ऐसा कोई व्यक्ति,—

(क) जिसने ऐसे व्यक्ति से जिसका पति या जिसकी पत्नी जीवित है, विवाह किया है, या

(ख) जिसने अपने पति या अपनी पत्नी के जीवित होते हुए किसी व्यक्ति से विवाह किया है, उक्त पद से किसी पद पर नियुक्ति का पान नहीं होगा:

परन्तु यदि निगम के महानिदेशक की यह तसल्ली हो जाए कि ऐसा विवाह ऐसे व्यक्ति तथा विवाह की दूसरी पार्टी पर लागू वैयक्तिक कानून के अन्तर्गत अनुमेय है तथा ऐसा करने के दूसरे आधार भी है तो वह किसी व्यक्ति को इस विनियम के लागू होने से छूट दे सकते हैं।

##### 5. ढील देने की मांकित

जहां निगम के महानिदेशक की यह राय है कि ऐसा करना अनिवार्य है या कालोचित है तो वह केन्द्रीय सरकार के पूर्व अनुमोदन के बाद तथा इसके लिए जो कारण हैं उन्हें लेखबद्ध करके किसी वर्ग या व्यक्तियों की श्रेणी के संबंध में इन विनियमों के उपबन्धों में से किसी उपबन्ध में आदेश द्वारा ढील दे सकते हैं।

##### 6. अपवाद

इन विनियमों की कोई भी बात ऐसे आरक्षणों तथा अन्य रियायतों पर प्रभाव नहीं डालेगी जिनका केन्द्रीय सरकार द्वारा इस संबंध में समय-समय पर जारी किए गए आवेदों के अनुसार अनुसूचित जाति, अनुसूचित जनजाति तथा दूसरे विशेष वर्गों के व्यक्तियों के लिए उपबन्ध करना अपेक्षित है।

## अमृतसंचारी

क्र० १	पद	पदों की वर्गीकरण क्रम के द्वारा	वैतामाल	चक्षन पद का पैर	शीघ्री भर्ती के लिए	शीघ्री भर्ती किए जाने	परिवेक्षा की अवधि याद की लिए	भर्ती की पड़ति--क्षमा संबंधी भर्ती द्वारा या प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती के मामले में के बहुत विविध तरीकों द्वारा भर्ती की प्रतिक्रिया	विभागीय पदेश्वरि/स्थानान्तरण द्वारा भर्ती होने की स्थिति में हसका गति				
सं० २	का संझा नाम	सिविल सेवा (पैशन)	वैतामाल	चक्षन पद	शीघ्री भर्ती के लिए	वाले व्यक्तियों के लिए	शीघ्री भर्ती की अवधि याद की लिए	भर्ती द्वारा या प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती के मामले में के बहुत विविध तरीकों द्वारा भर्ती की प्रतिक्रिया	पदेश्वरि/प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती				
३०	का नाम	सिविल सेवा के लिए नियम ३० के लिए	वैतामाल	चक्षन पद	शीघ्री भर्ती के लिए	वाले व्यक्तियों के लिए	शीघ्री भर्ती की अवधि याद की लिए	भर्ती द्वारा या प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती के मामले में के बहुत विविध तरीकों द्वारा भर्ती की प्रतिक्रिया	प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती				
४०	पद	पदों की वर्गीकरण क्रम के द्वारा	वैतामाल	चक्षन पद	शीघ्री भर्ती के लिए	वाले व्यक्तियों के लिए	शीघ्री भर्ती की अवधि याद की लिए	भर्ती द्वारा या प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती के मामले में के बहुत विविध तरीकों द्वारा भर्ती की प्रतिक्रिया	पदेश्वरि/प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती				
१	२	३	४	५	६	७	८	९	१०	११	१२	१३	१४
१	एम्बुलेंस	२०	शुप "च"	लागू नहीं	२६०-६-३२६	लागू नहीं	अनिवार्य—	लागू नहीं	२ वर्ष	स्थानान्तरण द्वारा विस्तै न होने पर सीधी भर्ती द्वारा (क्षमतम् ९ में जल्दीचित गोमाता रखने वाले कमचारी राज्य बीमा नियम में नियमित शुप "च" कमचारियां में से एकलैस/डिलीवरी बान के द्वायरां के लिए अतिवार्य समझी रई दूसरा के मानक के अनुसार पद के लिए, उपक्रमान्तर का नियम करने के लिए इवरां के लिए अतिवार्य कम से कम ५ वर्ष का मोटर बान चलाने का अनुमति।	शुप "च" द्वारा	लागू नहीं।	
	द्राइवर/डिलीवरी वाल		आलिंपिक कार्मिक		२० रो०-४-३५० लग्ने	कीरीच	वालों के लिए वार्ष ड्राइविंग लाइसेंस का होना, मोटर मनीफ्रिया का जान तथा कम से कम ५ वर्ष का मोटर बान चलाने का अनुमति।						

RESERVE BANK OF INDIA  
CENTRAL OFFICE  
URBAN BANKS DEPARTMENT  
"THE ARCADE" WORLD TRADE CENTRE  
Bombay-400005, the 6th October 1986

No. UBD.BR. 87/A. 18-85/86.—In pursuance of Sub-section (2) of Section 36A read with Clause (za) of Section 56 of the Banking Regulation Act, 1949, the Reserve Bank of India hereby notifies that the following salary earner's society has ceased to be a co-operative bank within the meaning of the said Act:—

Name of the society	State
K.S.R.T.C. Kayamkulam District Employees Co-operative Society Ltd, No. A. 271	Kerala
Kayamkulam P.O.	
Karthikapalli Taluk	
Alleppey District	
KUM. I. T. VAZ Chief Officer	

STATE BANK OF INDIA  
CENTRAL OFFICE  
Bombay, the 18th October 1986

NOTICE

No. SBD/003239.—In terms of Section 29 of the State Bank of India (Subsidiary Banks) Act, 1959, the State Bank of India, after consulting the Board of Directors of the State Bank of Bikaner & Jaipur and with the approval of the Reserve Bank of India, have appointed Shri T. K. Sinha as Managing Director of the State Bank of Bikaner & Jaipur as from the 16th October 1986 to 15th October 1989 (inclusive) vice Shri J. P. Kundra.

(Sd.) ILLEGIBLE  
Chairman

Bombay, the 20th October 1986

No. ADM/50421.—The following postings on the Bank's staff are hereby notified:—

Shri V. Mahadevan has assumed charge as Deputy Managing Director (Commercial Banking) with effect from the 17th September, 1986.

Shri P. V. Subba Rao has assumed charge as Deputy Managing Director (Corporate Operations & Inspection) with effect from the 15th October 1986.

(Sd/-) ILLEGIBLE  
Chief General Manager  
(Personnel and H.R.D.)

DELHI REGIONAL OFFICE  
New Delhi-110001, the 18th October 1986

No. DRO : CRM : SECTT : 86.—

1. Shri V. K. Khattar, Officer SMGS-IV, has taken over as Branch Manager, South Extension Part I (New Delhi) Branch on 21-10-1984.

2. Shri D. K. Sharma, Officer MMGS-II, has taken over as Manager (C&I), South Extension Part I (New Delhi) Branch on 26-4-1986.
3. Shri R. K. Mehrotra, Officer MMGS-II, has taken over as Manager (P), South Extension Part I (New Delhi) Branch on 17-8-1986.
4. Shri P. K. Bagga, Officer MMGS-II, has taken over as Manager (C&I), Nehru Place (New Delhi) Branch on 25-9-1986.
5. Shri R. P. Malhotra, Officer SMGS-IV, has taken over as Branch Manager, Service Branch, New Delhi on 14-5-1984.

(Sd.) ILLEGIBLE  
Chief Regional Manager

STATE BANK OF PATIALA  
ZONAL OFFICE

New Delhi-110 001, the 24th October 1986

No. ZM/Staff/15089.—Statement showing Notification of Posting/Transfers of Supervising Staff in Government Gazette (September 1986):—

1. Shri Tarsem Chand Mittal Officer in MMGS-II has been transferred from Service Branch, N. Delhi to Regional Office (U.P.), Delhi as Officer and joined thereon 25-9-1986.
2. Shri H. L. Goyal Officer in JMGS-I has been transferred from Sec. 15, Faridabad to Naraina Ind. Area, N. Delhi as Branch Manager and joined thereon 15-9-1986.
3. Shri Swaranjeet Singh Officer in MMGS-II has been transferred from Naraina Ind. Area, N. Delhi to Service Branch, N. Delhi as Branch Manager and joined thereon 22-9-1986.
4. Shri Sanjeev Kumar Officer in JMGS-I has been transferred from Shastri Bhawan, N. Delhi to S. N. Marg, N. Delhi as Asstt. Acctt. and joined thereon 15-9-1986.
5. Shri S. K. Sharma Officer in MMGS-II has been transferred from Zonal Office, Bhatinda to Zonal Office, N. Delhi as Rural Development Officer and joined thereon 17-9-1986.
6. Smt. Pushpa Tandon Officer JMGS-I has been transferred from Regional Office (U.P.), Delhi to K. G. Marg, N. Delhi as Manager (P&S) and joined thereon 1-9-1986.
7. Shri V. Thayagarajan Officer in JMGS-I has been transferred from Foreign Dep't, N. Delhi to Nariman Point, Bombay as Asstt. Acctt. and joined thereon 8-9-1986.
8. Shri Navin Parkash Officer in JMGS-I has been transferred from Zonal Office, Patiala to Nariman Point, Bombay as Asstt. Acctt. and joined thereon 10-9-1986.
9. Miss Ritu Rawat Officer in JMGS-I has been transferred from Public Relation Dep't, Patiala to Shastri Bhawan, N. Delhi as Asstt. Acctt. and joined thereon 13-9-1986.

PRABHU DAYAL  
Zonal Manager

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi-110002, the 31st October, 1986

(CHARTERED ACCOUNTANTS)

No. 1-CA(7)/152/86—In exercise of the powers conferred by sub-section (1) of Section 30 of the Chartered Accountants Act, 1949 (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendments to the Chartered Accountants Regulations, 1964, the same having been previously published and approved by the Central Government as required under sub-section (3) of the said section.

In the said Regulations, in para 10A of Schedule 'B':—

1. The table in sub-para (2) dealing with exemptions available under Schedule 'BB' to the candidates who have passed in any one, but not both the groups at a Final examination under Schedule 'B', shall be substituted by the following :—

## "TABLE HEREINABOVE REFERRED TO

Particulars of the Group passed by the candidate at the Final examination under this Schedule held prior to 1st October, 1986	Exemption to the candidate is entitled at any Final examination held after 1st October, 1986 under Schedule 'BB'	The marks required to be obtained by the candidate in the non-exempted paper/s at the subsequent examination specified in column (2) hereof.
1	2	3
Group I only	Papers, 1, 2 & 3 of Group I; Paper 5 of Group II; and Paper 8 of Group II, if Combination 'B' is opted.	<ul style="list-style-type: none"> <li>(i) Not less than 40% marks in Paper 4 of Group I; and</li> <li>(ii) Not less than 40% of the marks in each of the Papers 6 &amp; 7 of Group II in the case of Combination 'B' or Papers 6, 7 &amp; 8 in the case of Combination 'A' or 'C'; and not less than 50% of the aggregate of the marks of the aforesaid relevant papers.</li> </ul>
Group II only	Paper 4 of Group I; and Paper 7 of Group II, if Combination 'A' is opted.	<ul style="list-style-type: none"> <li>(i) Not less than 40% marks in each of the Papers 1, 2 &amp; 3 Group I and not less than 50% of the aggregate of the marks of the said Papers 1, 2 &amp; 3; and</li> <li>(ii) Not less than 40% of the marks in each of the Papers 5, 6 &amp; 8 of Group II in the case of Combination 'A'; or Papers 5, 6, 7 &amp; 8 in the case of Combination 'B' or 'C'; and not less than 50% of the aggregate of the marks of the aforesaid relevant papers."</li> </ul>

II. The Table given under the explanation to sub-para (5) shall be substituted by the following :—

"Paper at the Final examination under this Schedule held prior to 1st October, 1986.	Corresponding paper under Schedule 'BB' at the Final examination held after 1st October, 1986.
1	2
<b>Group I</b>	
Paper (i) : Advanced Accounting	Paper 1 : Advanced Accounting (Group I)
Paper (ii) : Advanced Accounting and Management Accounting	Paper 2 : Management Accounting (Group I)
Paper (iii) : Costing	Paper 8 : Cost Systems and Cost Control—Combination 'B' (Group II)
Paper (iv) : Auditing	Paper 3 : Auditing (Group I)
Paper (v) : Taxation	Paper 5 : Direct Tax Laws (Group II)

**Group II**

Paper (ii) : Company Law  
 Paper (iii) : Economics

Paper 4 : Company Law (Group I)  
 Paper 7 : Managerial Economics & National Accounting—  
 Combination 'A' (Group II)"

R.L. CHOPRA  
 Secretary

**(HEADQUARTERS OFFICE)****EMPLOYEES' STATE INSURANCE CORPORATION**

New Delhi-2, the 22nd October 1986

No. 1(1)-1/65-Estt.I(A).—In exercise of the powers conferred by sub-section (1) of Section 97 read with clause (xxi) of sub-section (2) and sub-section (2A) of that section and sub-section (2) of Section 17 of the Employees' State Insurance Act, 1948 (34 of 1948), the Employees' State Insurance Corporation hereby makes with the approval of the Central Government, the following Regulations, regulating the method of recruitment to the post of Ambulance Driver/Delivery Van Driver in the E.S.I. Corporation, namely :—

**1. Short-title and commencement :-**

(a) These Regulations may be called the Employees' State Insurance Corporation (Ambulance Driver / Delivery Van Driver) Recruitment Regulations, 1986.

(b) They shall come into force on the date of their publication in the official Gazette.

**2. Number, Classification and scale of pay :-**

The number of the posts, its classification and the scale of pay attached thereto shall be as specified in Columns 3, 4 and 6 of the Schedule annexed to the regulations.

**3. Method of recruitment, age limit, qualification, etc. :-**

The method of recruitment to the said post, age limit, qualifications and other matters connected therewith shall be as specified in Columns 5, 7 to 14 of the Schedule aforesaid.

**4. Disqualification :— No person,—**

(a) who has entered into or contracted a marriage with a person having a spouse living, or

(b) who, having a spouse living has entered into or contracted a marriage with any person, shall be eligible for appointment to any of the said post.

Provided that the Director General of the E.S.I. Corporation, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this regulation.

**5. Power to relax :**

Where the Director General of the Corporation is of the opinion that it is necessary or expedient so to do, he may, by order for reasons to be recorded in writing and after obtaining the previous approval of the Central Government, relax any of the provisions of these regulations with respect to any class or category of persons.

**6. Savings :**

Nothing in these regulations shall affect reservations and other concessions required to be provided for the Scheduled Castes and the Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.

K. C. SHARMA  
 Director General

## THE SCHEDULE

Sl. No.	Name of the post	No. of posts	Classification	Whether benefit of added years of service admissible under rule 30 of CCS (pension) Rules is applicable to the post	Scale of pay	Whether selection or non-selection post	Age limits for direct recruitment	Educational qualifications required, for direct recruitment	Whether age and educational qualifications prescribed for direct recruitment will apply in the case of promotees	Period of probation	Method of rectt. whether by direct recruitment or deputation/transfer/ and percentage of vacancies to be filled by various methods	In case of rectt. by exists, promotion/ deputation transfer grades from which promotion/ transfer to be made	If a DPC	
1	2	3	4		5	6	7	8	9	10	11	12	13	14
1.	Ambulance Driver/ Delivery Van Driver	20	Group 'C' Non- Ministerial	Not applicable	Rs. 260-6-326-EB-8-350	Not applicable	Between 21-25 years.	<b>Essential :</b> Possession of a valid Driving Licence for heavy motor Vehicles, knowledge of motor mechanism and experience of driving a motor vehicle at least five years.	<b>Desirable :</b> Should possess working knowledge of Hindi and English Language.	Not applicable	Two years.	By transfer, failing which by direct recruitment, (By transfer on the result of test in driving designed to adjudge suitability for the post with reference to standard of competence considered essential in drivers of Ambulance/ Delivery Van from amongst the regular Group 'D' employees in E.S.I. Corporation who possess the qualification in Column 9).	Group "D" grade.	Not applicable

## PUNJAB WAKF BOARD

Ambala Cantt.-133001, 21st October 1986

Ref. No. 45/Genl/Pub/Gazette/447/86—The following Corrigendum is issued in respect of wakf properties detailed below published in Govt. of India Gazette Part III, Section IV in September, 19, 1970 in respect of Distt. Ludhiana, under sub-section (ii) section 5 of the wakf Act 1954. The corrigendum has become necessary owing to a printing mistake.

Sl No.	District	Village	Printed entry in Gazette, dated 19 Sept., 1970			Correct entry which may be read in place of existing entry.	
			Col. No. 5 & 6	Kanal	Marla	Kh. No.	K. M.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1411	Ludhiana	Veer Kishan Singh (HB 251)	0	11	132	0—21	129
	Khanna						
1400	Ludhiana	Asgarpur (HB 156)	1 3 8 7 1 6	12 08 00 17 10 00	15/6/1 6/2 7 8 9 19/10/2	1—12 3—08 8—00 7—17 1—10 6—00	18/6/1 6/2 7 8 18/9 19/10/2
	Khanna						
1397	Ludhiana	Kotseikh (HB 154)	5	06	15/10/1	5—06	15/15/1
	Khanna						
1303	Ludhiana	Pawat (HB 72)	8	00	20	8—00	147/21
	Samrala						
1402	Ludhiana	Dharu (HB 164)	3 4	17 18	91 92	4—18 3—17	91 92
	Khanna						
1469	Ludhiana	Dadoheri (HB 202)	11	09	59/3	11—08	59/3
	Khanna						
1514	Ludhiana	Karodian (HB 255)	23	02	160	23—10	160
	Khanna						
1485	Ludhiana	Rahaun (HB 224)	0 0	12 02	59/3/2 7/2	0—12 0—02	59/3/3 7/3
	Khanna						
1484	Ludhiana	Do.	8 2	00 09	44/14 24/2	8—00 0—09	44/16 24/2
	Khanna						

(Total Area= 52 kanal 16 marlas instead of 54 kanal 6 marlas).

The 20th October, 1986

## ADDANDA

No. 45(Gen.)/83/Pub/Gazette/447/86/9542.—Add the following Wakf property in the Gazette of India, Part III Section 4 in continuation of the properties already published in the Gazette of India part III Section 4.

1	2	3	4	5	6	7	8	9	0	11	12	13
7.	Graveyard	Ambala	Aurangabad (475)	1—02	49	3,000/-	Not Known	—	Religious	—	—	Under the direct Management of the Secretary, Punjab wakf Board as ex-officio Mutwalli
			Jagadhri									
8.	Khanqah Mohd. Ismail Shah	Ambala	Do.	4—03	24/6/2	8,000/-	Do.	—	Do.	—	—	Do.
			Jagadhri									
9.	Graveyard	Kapurthala	Haibatpur (85)	2—00	81	5,000/-	Do.	—	Do.	—	—	Do.
			Kapurthala									
10.	Graveyard	Amritsar	Kamalpur (227)	1—15 3—19	33 34	25,000/-	Do.	—	Do.	—	—	Do.
			Taran Tarn	1—13	35							

The above items are shown as gairmumkin Graveyard, Mosque, Khanqah in the Jamabandi hence these are Sunni Wakfs. They have been entered in Kitabul-Aukaf and Register.

K. SHEIKH AHMED

Secretary

## UNIT TRUST OF INDIA

Bombay 400 020, the 23rd September 1986

AUDITORS' REPORT TO THE BOARD OF TRUSTEES  
OF UNIT TRUST OF INDIA

No. UT 268/Accts./79/86-87.—We have audited the attached Balance Sheet of Unit Scheme 64, Unit Scheme 1971, Unit Scheme for Charitable and Religious Trusts and Registered Societies (CRTS) 1981, Capital Gains Unit Scheme (CGS) 1983, Children's Gift Growth Fund (CGGF) 1986, Month Income Unit Scheme (MIS) 1983, Monthly Income Unit Scheme (MIS-2) 1983 Monthly Income Unit Scheme (MIS-3) 1984, Monthly Income Income Unit Scheme (Mis-4), 1985, Monthly Income Unit Scheme (MIS-I) 1985, Monthly Income Unit Scheme with Growth (MISG) 1986, Income Unit Scheme (IUS) 1982, Growth and Income Unit Scheme (GIS) 1983, Income Unit Scheme (IUS) 1985, Growing Income Unit Scheme (GIUS) 1986 of the Unit Trust of India as at 30th June, 1986 and the Revenue Accounts of the respective Schemes for the year/period ended on that date annexed thereto and report that :

1. (i) Balance of Unit Capital Income Distribution and Unclaimed Income Distribution of Unit Scheme 1964 are yet to be reconciled with corresponding subsidiary/detailed records.
- (ii) Confirmations received for investments of Unit Scheme 1964 and Unit Scheme 1971 kept in safe custody, together with investments physically verified shows differences when compared with the investment records of these Schemes. The differences found in reconciliation will be adjusted in consultation with the Bankers and other Agencies.
- (iii) No provision has been made for pro-rata dividend payable to unit holders of Children's Gift Growth Fund (CGGF) 1986 and Monthly Income Unit

Scheme with Growth (MISG-6) 1986 for the periods 14th April, 1986 to 30th June, 1986 and 1st April, 1986 to 30th June, 1986 respectively. The amount of dividend is yet to be ascertained.

## 2. Subject to the above :

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion and to the best of our knowledge and according to the information and explanations given to us and read with the notes thereon :—
  - (i) the said Balance Sheets are full and fair containing all the necessary particulars and are properly drawn up in accordance with the Unit Trust of India Act, 1963 and the Regulations framed thereunder;
  - (ii) the said Balance Sheets exhibit a true and fair view of the state of affairs of the various Schemes of the Trust mentioned above; and
  - (iii) the said Revenue Accounts of the respective schemes show a true and fair view of the excess of expenditure over income in case of Children's Gift Growth Fund 1986 and of the excess of income over expenditure in case of other Schemes for the year/period ended on that date.

K. S. AIYAR & CO.  
Chartered Accountants  
49, Apollo Street,  
Bombay-400 023.

RATAN S. MAMA & CO  
Chartered Accountants  
77, Vir Nariman Road,  
Bombay-400 020

BOMBAY :

Dated : 9th September, 1986

## UNIT TRUST OF INDIA

(Established under the Unit Trust of India Act, 1963)

BALANCE SHEET AS AT 30TH JUNE, 1986

(Rupees in lakhs)

Schedule	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F. S. 1986		12
	Current Year	Previous Years	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current year	Previous Year	
1	2	3	4	5	6	7	8	9	10	11	
<b>LIABILITIES</b>											
CAPITAL . . . . .	'A'	1,28,989.20	1,02,131.40	14,438.10	11,145.75	4,202.06	3,214.28	57,734.51	30,777.32	1,872.10	—
Reserves and Surplus . . . . .	'B'	31,329.51	21,849.55	1,945.26	1,882.90	206.72	146.03	2,431.69	832.00	—	—
Development Reserve Funds . . . . .	'C'	259.18	139.97	—	—	—	—	—	—	—	—
Current Liabilities and Provisions . . . . .	'D'	27,568.49	21,637.54	3,131.47	1,924.51	597.14	441.05	5,354.60	2,618.63	62.58	—
<b>TOTAL . . . . .</b>		<b>1,88,146.38</b>	<b>1,45,758.46</b>	<b>19,514.83</b>	<b>14,953.16</b>	<b>5,005.92</b>	<b>3,801.36</b>	<b>65,520.80</b>	<b>34,227.95</b>	<b>1,934.68</b>	—
<b>ASSETS</b>											
Investments . . . . .	'E'	1,32,185.31	95,145.01	14,764.82	7,812.48	2,909.60	409.60	28,500.00	15,500.00	—	—
Deposits & Other Investments . . . . .	'F'	44,159.89	40,207.60	3,671.00	6,570.00	1,990.00	3,318.00	36,368.00	17,678.00	1,475.00	—
Other Current Assets . . . . .	'G'	10,247.77	9,684.57	874.98	407.31	106.32	73.76	652.80	1,049.95	426.32	—
Fixed Assets . . . . .	'H'	1,553.41	721.28	—	—	—	—	—	—	—	—
Deferred Revenue Expenditure . . . . .	'I'	—	—	204.04	163.37	—	—	—	—	—	—
Deficit as Per Revenue Account . . . . .	—	—	—	—	—	—	—	—	—	33.36	—
<b>TOTAL . . . . .</b>		<b>1,88,146.38</b>	<b>1,45,758.46</b>	<b>19,514.83</b>	<b>14,953.16</b>	<b>5,005.92</b>	<b>3,801.36</b>	<b>65,520.80</b>	<b>34,227.95</b>	<b>1,934.68</b>	—

## NOTES TO ACCOUNTS

'J'

As per our attached Report of even date

M. J. PHERWANI  
ChairmanJ. K. SARKAR  
Executive TrusteeK.N. ATMARAMANI  
General Manager  
(Finance & Investments)

DR. P. D. OJHA

R. NARAYANAN

RATAN S. MAMA & CO. K.S. AIYAR & CO.  
Chartered Accountants

DR. S. A. DAVE

Bombay  
9th September 1986C. G. PAREKH  
Deputy General Manager  
(Accounts)  
Bombay  
9th September, 1986

Trustees

SATISH AJMERA

C. S. KALANASUNDARAM  
Trustees

## REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in Laks)

	Unit Scheme 1964		Uni Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986		
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
1	2	3	4	5	6	7	8	9	10	11	12
<b>INCOME</b>											
Dividend and Interest . . .		22,888.81	14,493.26	2,218.88	1,568.56	588.50	423.60	4,881.37	2,090.81	11.48	—
Profit on Sale and Redemption of Investments (NET) . . .		979.48	569.91	0.03	0.08	—	—	—	—	—	—
Commitment Charges . . .		68.22	42.05	—	—	—	—	—	—	—	—
Underwriting Commission . . .		7.71	11.19	—	—	—	—	—	—	—	—
Income Equaliser (NET) . . .		200.78	2,363.83	149.17	116.06	34.53	53.39	1,172.51	878.87	—	—
Provision for Doubtful Income/Depreciation in The Value of Investments made in Earlier Years no longer Required Written Back . . .		—	37.70	0.81	—	—	—	—	—	—	—
Other Income . . . . .		6.90	6.24	—	—	0.04	—	0.40	0.07	—	—
	‘A’	24,151.90	17,524.18	2,369.16	1,684.70	623.07	476.99	6,054.29	2,969.75	11.48	—
<b>LESS : PROVISIONS FOR</b>											
1. Depreciation in the Value of Investments . . . . .		721.63	1,137.70	5.24	36.07	4.34	2.16	—	—	—	—
2. Outstanding and Accrued Income Considered doubtful . . . . .		273.72	331.26	9.96	9.51	—	—	—	—	—	—
	‘B’	995.35	1,468.96	15.20	45.58	4.34	2.16	—	—	—	—
TOTAL (‘A’—‘B’) . . . . .		23,156.55	16,055.22	2,353.96	1,639.12	618.73	474.83	6,054.28	2,969.75	11.48	—

## REVENUE ACCOUNTS FOR THE YEAR/PERIODS ENDED 30TH—JUNE, 1986

	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1: 8		C.G. S. 1983		C. G	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Period	Previous Year
1	2	3	4	6	7	8	9	10	11	
<b>EXPENDITURE</b>										
Salaries, Allowances, Contribution to Provident Fund and gratuity	194.79	146.40	27.48	16.87	0.28	0.16	3.72	1.54	—	—
Office Expenses	262.44	187.37	64.56	39.04	0.24	0.13	3.64	1.22	0.31	—
Publicity Expenses	72.44	37.60	33.91	33.27	0.10	—	2.23	3.92	—	—
Commission to Agents	309.03	509.84	33.75	18.34	2.75	2.38	22.93	18.55	39.97	—
Bank Charges	52.68	36.59	1.88	1.37	0.60	0.02	3.04	4.00	0.12	—
Auditors/Fees	1.20	1.00	—	—	—	—	—	—	—	—
Provision for Maturity Bonus	—	—	199.28	—	—	—	—	—	—	—
Deferred Expenses Written Off	—	—	28.10	23.78	—	—	—	—	—	—
Depreciation on Fixed Assets	61.02	35.44	—	—	—	—	—	—	—	—
<b>LESS : AMOUNT RECOVERED ON SALE OF UNITS ON ACCOUNTS OF MANAGEMENT EXPENSES</b>										
953.60	954.24	388.96	132.67	3.97	2.69	35.56	25.23	40.40	—	—
798.38	763.12	101.17	78.77	1.56	1.52	27.05	20.51	—	—	—
155.22	191.11	287.79	53.90	2.41	1.17	8.51	4.72	40.40	—	—
Excess of Income over Expenditure s Transferred to appropriation Account	23,001.33	15,864.11	2,066.17	1,585.22	616.32	473.66	6,045.77	2,965.03	(28.92)	—
<b>TOTAL</b>	<b>23,156.55</b>	<b>16,055.22</b>	<b>2,353.96</b>	<b>1,639.12</b>	<b>618.73</b>	<b>474.83</b>	<b>6,054.28</b>	<b>2,969.75</b>	<b>11.48</b>	<b>—</b>

\*Includes Chairman's and Executive Trustees' Remuneration and Allowance of Rs. 1.59 Lakhs (Previous Year Rs. 1.54 Lakhs) & Arrears Paid To Officers Rs. 35.51 Lakhs

\*\*Includes Sitting Fees of Trustees Rs. 0.02 Lakhs (Previous Year Rs. 0.02 Lakhs) and Travelling and Other Expenses in Connection with Board and Committee Meetings Rs. 1.04 Lakhs (Previous Year Rs. 0.79 Lakhs)

000 Represents Amounts Less than Rs. 500/-.

## ALLOCATION OF INCOME AND EXPENDITURE UNDER THE UNIT

SCHEME 1964 BETWEEN INITIAL AND UNIT CAPITAL UNDER SECTIONS 24 AND 25 OF THE  
UNIT TRUST OF INDIA ACT 1963  
(Rs. in Lakhs)

3-319 GI/86

1	Current Year				Previous year			
	Total		Initial Capital		Unit Capital		Total	
	2	3	4	5	6	7	6	7
Total Income as Above		23,156.56	89.76	23,066.79	16,055.22	78.60	15,976.62	
Less Total Expenditure as Above		155.22	0.60	154.62	191.11	8.94	190.17	
Net Income		23,001.33	*89.16	@22,912.17	15,864.11	*77.66	@15,786.45	

\*Transferred To Initial Capital Appropriation Account  
@Transferred to Unit Capital Appropriation Account

## REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in lakhs)

1	Unit Scheme 1964				Unit Scheme 1971				C.R.T.S. 1981				C.G.S. 1983				C.G.G.F.S.			
	Initial Capital		Unit Capital		Unit Capital		Unit Capital		Unit Capital		Unit Capital		Unit Capital		Unit Capital		C.G.G.F.S.			
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Period	Previous Year	Current Year	Previous Year	Current Year	Previous Year		
2	3	4	5	6	7	8	9	10	11	12	13									
Balance Transferred From revenue Account	89.16	77.66	22,912.17	15,786.45	2,066.17	1,585.22	616.32	473.66	6,045.77	2,965.03	(28.92)	—								
<b>TOTAL</b>	<b>89.16</b>	<b>77.66</b>	<b>22,912.17</b>	<b>15,786.45</b>	<b>2,066.17</b>	<b>1,585.22</b>	<b>616.32</b>	<b>473.66</b>	<b>6,045.77</b>	<b>2,965.03</b>	<b>(28.92)</b>	—								
Income Distribution for the year	61.25	58.75	19,594.60	14,482.47	1,804.77	1,337.49	577.78	425.89	5,051.77	2,539.13	—	—								
Income Distribution for Prior Years	—	—	0.05	0.20	4.72	3.75	—	—	2.06	(0.02)	—	—								
Transferred to Development reserve fund	—	—	—	—	10.12	7.88	2.61	2.53	67.63	51.29	4.44	—								
Transferred to General Reserve	27.91	18.91	3,317.52	1,303.78	246.56	236.10	35.93	45.24	924.31	374.63	—	—								
Balance Carried to Balance Sheet	—	—	—	—	—	—	—	—	—	—	(33.36)	—								
<b>TOTAL</b>	<b>89.16</b>	<b>77.66</b>	<b>22,912.17</b>	<b>15,786.45</b>	<b>2,066.17</b>	<b>1,585.22</b>	<b>616.32</b>	<b>473.66</b>	<b>6,045.77</b>	<b>2,965.03</b>	<b>(28.92)</b>	—								
*Rate of Income Distribution p.a.	12.25%	11.75%	15.25%	14.25%	12.5%	12%	13.75%	13.25%	8.75%	8.25%	—	—								

As per our attached Report of even date

K.N. ATMARAMANI  
General Manager  
(Finance & Investments)

M. J. PHESWANI  
Chairman

J. K. SARKAR  
Executive Trustee

RATAN S. MAMA & CO.  
Chartered Accountants

K. S. AIYAR & CO.

Dr. P. D. OJHA  
Dr. S. A. DAVE

R. NARAYANAN

Bombay  
9th September, 1986

C. G. PAREKH  
Deputy General Manager  
(Accounts)

Trustees  
Bombay  
9th September, 1986.

SATISH AJMERA

C. S. KALYANASUNDARAM  
Trustees

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986

(Rupees in Lakhs)

	Unit Scheme 1964		Unit Scheme 1971		C.R.I.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>SCHEDULE 'A'</b>										
<b>CAPITAL</b>										
<b>INITIAL CAPITAL</b>										
1000 Certific. tes of Rs. 50,000/- each	500.00	500.00	—	—	—	—	—	—	—	—
Unit Capital* (Note 2.1)	1,28,489.20	1,01,631.40	14,438.10	11,145.75	4,202.06	3,214.28	57,734.51	30,777.32	—	—
Application Money on Sale of Units	—	—	—	—	—	—	—	—	1,872.10	—
<b>TOTAL</b>	<b>1,28,989.20</b>	<b>1,02,131.40</b>	<b>14,438.10</b>	<b>11,145.75</b>	<b>4,202.06</b>	<b>3,214.28</b>	<b>57,734.51</b>	<b>30,777.32</b>	<b>1,872.10</b>	<b>—</b>
*Number of Units (in lakhs)	12,898.920	10,163.14	1,443.810	1,114.57	42.02	32.14	5,773.451	3,077.73	—	—
Face Value of each Unit	(Rs. 10/-)	(Rs. 10/-)	(Rs. 10/-)	(Rs. 10/-)	(Rs. 100/-)	(Rs. 100/-)	(Rs. 10/-)	(Rs. 10/-)	(Rs. 10/-)	(Rs. 10/-)
<b>LCHEMIVLE 'B'</b>										
<b>RESERVES &amp; SURPLUS</b>										
Unit Premium Reserve (Notes 2.2 and 3.1)	—	—	—	—	—	—	—	—	—	—
Balance as per last Balance Sheet	17,574.83	7,317.56	874.38	598.03	16.20	3.09	421.96	4.88	—	—
Add : Premium collected during the year (Net)	6,591.16	10,423.97	376.92	276.35	24.76	13.11	675.38	471.08	—	—
Add: Cost of investments written down/off in prior years written back	16.30	11.67	—	—	—	—	—	—	—	—
Add : Provision against fall in the value of Debentures/ Bonds made in prior years written back	16.00	—	—	—	—	—	—	—	—	—
	24,198.89	17,753.20	1,251.30	874.38	40.96	16.20	1,097.34	421.96	—	—
<i>Less</i> : Cost of Investments written down/off during the year	6.05	40.14	—	—	—	—	—	—	—	—
<i>Less</i> : Provision against fall in the value of Debentures & Bonds	461.31	122.91	—	—	—	—	—	—	—	—
<i>Less</i> : Provision for doubtful Deposits, Funded interest etc.	22.17	15.32	1.44	—	—	—	—	—	—	—
<b>TOTAL</b>	<b>23,709.36</b>	<b>17,574.83</b>	<b>1,249.86</b>	<b>874.38</b>	<b>40.96</b>	<b>16.20</b>	<b>1,097.34</b>	<b>421.96</b>	<b>—</b>	<b>—</b>
<b>General Reserves</b>										
<b>Relating to Initial Capital</b>										
Balance as per last Balance Sheet	165.24	146.33	—	—	—	—	—	—	—	—
Transfer from Revenue Appropriation Accounts	27.91	18.91	—	—	—	—	—	—	—	—
<b>SUB-TOTAL 'A'</b>	<b>193.15</b>	<b>165.24</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Relating to Unit Capital</b>										
Balance as per last Balance Sheet	4,109.48	2,805.70	1,008.52	772.42	129.83	84.59	410.04	35.41	—	—
Transfer from Revenue Appropriation Accounts	3,317.52	1,303.78	246.56	236.10	35.93	45.24	924.31	374.63	—	—
<i>Less</i> : Appropriated towards provision for Maturity Bonus	7,427.00	4,109.48	1,255.08	1,008.52	165.76	129.83	1,334.35	410.04	—	—
<b>SUB-TOTAL 'B'</b>	<b>7,427.00</b>	<b>4,109.48</b>	<b>695.40</b>	<b>1,008.52</b>	<b>165.76</b>	<b>129.83</b>	<b>1,334.35</b>	<b>410.04</b>	<b>—</b>	<b>—</b>
<b>SUB-TOTAL ('A' + 'B')</b>	<b>17,620.15</b>	<b>4,274.72</b>	<b>695.40</b>	<b>1,008.52</b>	<b>165.76</b>	<b>129.83</b>	<b>1,334.35</b>	<b>410.04</b>	<b>—</b>	<b>—</b>
<b>TOTAL</b>	<b>31,329.51</b>	<b>21,849.55</b>	<b>1,945.26</b>	<b>1,882.90</b>	<b>206.72</b>	<b>146.03</b>	<b>2,431.69</b>	<b>832.00</b>	<b>—</b>	<b>—</b>

## SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986—(Contd.)

(Rs. in Lakhs)

	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>SCHEDULE 'C'</b>										
<b>DEVELOPMENT RESERVE FUND (Note 1.1)</b>										
Balance as per last Balance Sheet	139.97	42.12	—	—	—	—	—	—	—	—
Add : (a) Contribution during the year	141.18	93.64	—	—	—	—	—	—	—	—
(b) Interest Income	14.00	4.21	—	—	—	—	—	—	—	—
	295.15	139.97	—	—	—	—	—	—	—	—
Less : Utilised towards CGGF 1986	35.97	—	—	—	—	—	—	—	—	—
<b>TOTAL</b>	<b>259.18</b>	<b>139.97</b>	—	—	—	—	—	—	—	—
<b>SCHEDULE 'D'</b>										
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>										
<b>Current Liabilities</b>										
Sundry Creditors	815.99	1,150.05	238.40	167.95	10.09	9.73	285.49	74.09	59.52	—
Contracts for purchase of investments	258.30	1,050.70	—	—	—	—	—	—	—	—
Bank Current account overdrawn as per books	542.29	134.34	68.32	156.77	0.88	2.15	0.01	1.87	3.06	—
Unclaimed Distributed Income (Note 2.1)	312.85	268.36	—	0.24	1.89	1.12	17.33	3.54	—	—
Employees Provident Fund	109.99	98.88	—	—	—	—	—	—	—	—
<b>'A'</b>	<b>2,039.42</b>	<b>2,694.33</b>	<b>298.72</b>	<b>324.96</b>	<b>12.86</b>	<b>13.00</b>	<b>302.83</b>	<b>79.50</b>	<b>62.58</b>	—
<b>Provisions</b>										
Provision for Staff Welfare	1.33	1.34	—	—	—	—	—	—	—	—
Provision for Gratuity and Leave and Retirement Fare Concessions (note 2.5)	82.00	72.98	—	—	—	—	—	—	—	—
<b>'B'</b>	<b>83.33</b>	<b>74.32</b>	—	—	—	—	—	—	—	—
Provision for depreciation in the value of Investments	3,853.30	3,131.67	185.48	181.05	6.50	2.16	—	—	—	—
Provision for outstanding and accrued Income considered doubtful	1,056.13	782.41	40.97	31.01	—	—	—	—	—	—
Provision for doubtful deposit/debentures/bonds	880.46	413.59	51.44	50.00	—	—	—	—	—	—
Provision for Gratuity Bonus	—	—	750.09	—	—	—	—	—	—	—
<b>'C'</b>	<b>5,789.89</b>	<b>4,327.67</b>	<b>1,027.98</b>	<b>262.06</b>	<b>6.50</b>	<b>2.16</b>	<b>—</b>	<b>—</b>	<b>—</b>	—
Proposed income distribution On : Initial Capital	61.25	58.75	—	—	—	—	—	—	—	—
Unit Capital	19,594.60	14,482.47	1,804.77	1,337.49	577.78	425.89	5,051.77	2,539.13	—	—
<b>'D'</b>	<b>19,655.85</b>	<b>14,541.22</b>	<b>1,804.77</b>	<b>1,337.49</b>	<b>577.78</b>	<b>425.89</b>	<b>5,051.77</b>	<b>2,539.13</b>	<b>—</b>	—
<b>TOTAL ('A'+ 'B'+ 'C'+ 'D')</b>	<b>27,568.49</b>	<b>21,637.54</b>	<b>3,131.47</b>	<b>1,924.51</b>	<b>597.14</b>	<b>441.05</b>	<b>5,354.60</b>	<b>2,618.63</b>	<b>62.58</b>	—

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986—(Contd.)

(Rupees in lakhs)

	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>SCHEDULE 'E'</b>										
<b>INVESTMENTS (AT COST LESS AMOUNT WRITTEN DOWN)</b>										
1. Securities of Central and State Government and other Trustee Securities	11.83	11.83	—	—	—	—	28500.00	15500.00	—	—
2. Debentures and Bonds	94491.80	66822.14	14342.23	7417.14	2897.46	397.46	—	—	—	—
3. Preference Shares	968.41	953.36	73.25	76.93	—	—	—	—	—	—
4. Equity Shares	36703.77	27348.18	349.34	318.41	12.14	12.14	—	—	—	—
5. Calls paid in advance	9.50	9.50	—	—	—	—	—	—	—	—
<b>TOTAL</b>	<b>132185.31</b>	<b>95145.01</b>	<b>14764.82</b>	<b>7812.48</b>	<b>2909.60</b>	<b>409.60</b>	<b>28500.00</b>	<b>15500.00</b>	<b>—</b>	<b>—</b>
Quoted (At Cost)	44326.61	41250.20	404.03	590.79	77.10	254.64	—	—	—	—
Unquoted (At Cost)	87858.70	53894.81	14360.79	7221.69	2832.50	154.96	28500.00	15500.00	—	—
<b>'A'</b>	<b>132185.31</b>	<b>95145.01</b>	<b>14764.82</b>	<b>7812.48</b>	<b>2909.60</b>	<b>409.60</b>	<b>28500.00</b>	<b>15500.00</b>	<b>—</b>	<b>—</b>
Quoted (Market Value)	112853.60	97837.14	1468.83	1415.38	129.92	278.22	—	—	—	—
Unquoted (At Cost)	87858.70	53894.81	14360.79	7221.69	2832.50	154.96	28500.00	15500.00	—	—
<b>'B'</b>	<b>200712.30</b>	<b>151731.95</b>	<b>15829.62</b>	<b>8637.07</b>	<b>2962.42</b>	<b>433.18</b>	<b>28500.00</b>	<b>15500.00</b>	<b>—</b>	<b>—</b>
Appreciation in value of quoted Investment (B)—(A)	68526.99	56586.94	1064.80	824.59	52.82	23.58	—	—	—	—
<b>SCHEDULE 'F'</b>										
<b>DEPOSITS &amp; OTHER INVESTMENTS</b>										
With Scheduled Banks	6049.19	10507.29	849.00	5928.00	1070.00	2193.00	36368.00	17678.00	1475.00	—
With Companies	38110.70	29700.31	2822.00	642.00	920.00	1125.00	—	—	—	—
<b>TOTAL</b>	<b>44159.89</b>	<b>40207.60</b>	<b>3671.00</b>	<b>6570.00</b>	<b>1990.00</b>	<b>3318.00</b>	<b>36368.00</b>	<b>17678.00</b>	<b>1475.00</b>	<b>—</b>
<b>SCHEDULE 'G'</b>										
<b>OTHER CURRENT ASSETS</b>										
Balance with Banks in Current Account	431.41	116.60	105.14	1.41	7.92	1.46	17.84	45.81	158.46	—
Cash on hand	0.42	0.41	—	—	—	—	—	—	—	—
Sundry Debtors	325.36	481.83	76.64	52.73	7.11	15.62	138.54	788.17	267.02	—
Contract for Sale of Investments	7.06	109.75	—	—	—	—	—	—	—	—
Outstanding and accrued income	7116.03	4342.36	693.20	344.34	91.29	56.68	496.42	215.97	0.84	—
Advance, Deposits, etc.	56.54	32.49	—	—	—	—	—	—	—	—
Bridge Finance	375.50	1043.50	—	—	—	—	—	—	—	—
Funded Interest	286.25	111.07	—	8.83	—	—	—	—	—	—
Advance payments on unallotted shares/debentures	1649.20	3446.56	—	—	—	—	—	—	—	—
<b>TOTAL</b>	<b>10247.77</b>	<b>9684.57</b>	<b>874.98</b>	<b>407.31</b>	<b>106.32</b>	<b>73.76</b>	<b>652.80</b>	<b>1049.95</b>	<b>426.32</b>	<b>—</b>

## SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986—(Contd.)

## FIXED ASSETS (UNIT SCHEME 1964)

(Rupees in Lakhs)

## SCHEDULE 'H'

	GROSS BLOCK AT COST				DEPRECATION				NET-BLOCK	
	As on 30th June 1985	Additions/ Adjustments	Deductions/ Adjustments	Total to 30th June 1986	As on 30th June 1985	Deductions/ Adjustments	For the year 1985-86	Total to 30th June 1986	As on 30th June 1986	As on 30th June 1985
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Land (Leasehold)	30.94	—	—	30.94	11.24	—	1.41	12.65	18.29	19.70
2. Building	79.53	—	—	79.53	28.90	—	3.62	32.52	47.01	50.63
3. Ownership Premises	277.39	176.41	—	453.80	40.48	—	20.67	61.15	392.65	236.91
4. Furniture & Fixture	49.76	54.54	1.84	102.46	18.62	1.06	8.49	26.05	76.41	31.14
5. Office Equipments	72.49	37.40	10.68	99.21	26.42	4.01	11.52	33.93	65.28	78.90
6. Motor Vehicles	4.21	2.04	—	6.25	1.93	—	0.86	2.79	3.46	2.28
7. Computers	43.72	40.49	2.76	81.45	10.89	1.72	14.45	23.62	57.83	—
	558.04	310.88	15.28	853.64	138.48	6.79	61.02	192.71	660.93	419.56
8. Advance towards purchase of Capital Assets	—	—	—	—	—	—	—	—	892.48	301.72
<b>TOTAL</b>	<b>558.04</b>	<b>310.88</b>	<b>15.28</b>	<b>853.64</b>	<b>138.48</b>	<b>6.79</b>	<b>61.02</b>	<b>192.71</b>	<b>1553.41</b>	<b>721.28</b>
Previous year	481.99	85.20	9.15	558.04	104.45	1.41	35.44	138.48	721.28	426.17

NOTE:—Amortisation of the lease premium in respect of the Leasehold Land and depreciation on the building constructed thereon have been provided on straight line method taking the unexpired period of lease at 14 years.

## SCHEDULE 'I'

	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S.1981		C.G.S. 1983		C.G.G.F. 1986—sious	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>DEFERRED REVENUE EXPENDITURE</b>										
(Note 3.4)										
Balance as per the last & Balance Sheet	—	—	163.37	147.26	—	—	—	—	—	—
ADD : Amount Deferred during the year	—	—	68.76	39.89	—	—	—	—	—	—
LESS : Amount deferred in prior years written off	—	—	232.13	187.15	—	—	—	—	—	—
TOTAL	—	—	204.03	163.37	—	—	—	—	—	—

## BALANCE SHEET AS AT 30TH JUNE, 1986

(Rs. in lakhs)

Schedule	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986		
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>LIABILITIES</b>									
Capital	‘A’	6589.60	6655.60	1301.75	1323.74	5764.43	5520.84	10580.25	—
Reserves & Surplus	‘B’	300.71	254.23	350.04	39.72	145.20	33.83	69.13	—
Current Liabilities and Provisions	‘C’	534.56	480.88	186.32	144.33	417.76	363.43	792.44	—
<b>TOTAL</b>		<b>7424.87</b>	<b>7390.71</b>	<b>1838.11</b>	<b>1507.79</b>	<b>6327.39</b>	<b>5918.10</b>	<b>11441.82</b>	—
<b>ASSETS</b>									
Investments	‘D’	2794.05	2913.78	268.36	498.82	1400.00	—	1466.25	—
Deposits and other investments	‘E’	4400.00	4143.00	1514.00	944.00	4855.00	5731.00	9408.00	—
Other Current Assets	‘F’	215.58	303.46	49.01	54.86	24.15	125.08	441.23	—
Deferred Revenue Expenditure	‘G’	15.24	30.47	6.74	10.11	48.24	62.02	126.34	—
<b>TOTAL</b>		<b>7424.87</b>	<b>7390.71</b>	<b>1838.11</b>	<b>1507.79</b>	<b>6327.39</b>	<b>5918.10</b>	<b>11441.82</b>	—

## Notes to Accounts

As per our attached Report of even date

M.J. PHERWANI  
CHAIRMANJ. K. SARKAR  
EXECUTIVE TRUSTEE

RATAN S. MAMA &amp; CO. K. S. AIYAR &amp; CO.

K. N. ATMARAMANI  
GENERAL MANAGER  
(FINANCE & INVESTMENTS) DR. P. D. OJHA  
C. G. PAREKH  
DEPUTY GENERAL MANAGER  
(ACCOUNTS) DR. S. A. DAVE

R. NARAYANAN

BOMBAY

9TH SEPTEMBER, 1986

TRUSTEES

SATISH AJMERA  
C.S. KALYANASUNDARAM  
TRUSTEESBOMBAY  
9TH SEPTEMBER, 1986

## REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in lakhs)

	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986	
	Current year	Previous year	Current year	Previous year	Current year	Previous period (6 months)	Current period (7 months)	Previous year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>INCOME</b>								
Dividend and Interest	924.88	933.12	211.64	173.86	840.06	335.02	780.07	—
Profit on sale of Investments	—	—	272.36	—	—	—	—	—
Provision for Depreciation in the value of Investments made in earlier years no longer required written back	3.54	—	—	—	—	—	—	—
Other Income	0.11	—	0.00	0.00	0.34	—	0.00	—
	<b>'A'</b>	<b>928.53</b>	<b>933.12</b>	<b>484.00</b>	<b>173.86</b>	<b>840.40</b>	<b>335.02</b>	<b>780.07</b>
Less : Provision For								
1. Depreciation in the value of Investments	—	—	39.22	10.00	—	—	—	—
2. Outstanding and accrued income considered and doubtful	—	0.55	—	—	—	—	—	—
	<b>'B'</b>	<b>—</b>	<b>0.55</b>	<b>39.22</b>	<b>10.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL ('A'—'B')</b>	<b>928.53</b>	<b>932.57</b>	<b>444.78</b>	<b>163.86</b>	<b>840.40</b>	<b>335.02</b>	<b>780.07</b>	<b>—</b>
<b>EXPENDITURE</b>								
Salaries allowances, contribution to Provident Fund	1.82	1.38	0.29	0.23	0.93	0.34	1.24	—
Office Expenses	3.93	3.50	0.57	0.62	1.80	1.03	2.37	—
Publicity Expenses	—	—	0.08	0.92	—	0.66	1.52	—
Commission to Agents	—	—	—	—	—	5.32	11.00	—
Bank Charges	0.36	0.50	0.18	0.16	0.33	—	0.00	—
Deferred Expenses written off	15.23	15.24	3.37	3.37	13.78	—	—	—
Excess amount paid on repurchase of units	2.09	1.45	—	—	—	—	—	—
	23.43	22.07	4.29	4.40	16.84	7.35	16.13	—
Excess of income over expenditure transferred to Appropriation Account	905.10	910.50	440.49	159.46	823.56	327.67	763.94	—
<b>Total</b>	<b>928.53</b>	<b>932.57</b>	<b>444.78</b>	<b>163.86</b>	<b>840.40</b>	<b>335.02</b>	<b>780.07</b>	<b>—</b>

0.00 represents amount less than Rs. 500/-

## REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in lakhs)

	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Period (6 months)	Current Period (7 months)	Previous Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Balance transferred from Revenue Account	905.10	910.50	440.49	159.46	823.56	327.67	763.94	—
<b>TOTAL</b>	<b>905.10</b>	<b>910.50</b>	<b>440.49</b>	<b>159.46</b>	<b>823.56</b>	<b>327.67</b>	<b>763.94</b>	<b>—</b>
Income distribution for the year*	858.62	833.62	130.17	132.40	712.19	280.04	668.36	—
Income distribution for prior years	—	(0.01)	—	0.03	—	—	—	—
Transferred to Development Reserve Fund	—	—	—	—	—	13.80	26.45	—
Transferred to General Reserve	46.48	76.89	310.32	27.03	111.37	33.83	69.13	—
<b>TOTAL</b>	<b>905.10</b>	<b>910.50</b>	<b>440.49</b>	<b>159.46</b>	<b>823.56</b>	<b>327.67</b>	<b>763.94</b>	<b>—</b>
*Rate of Income Distribution p. a.	13%	12.50%	10%	10%	12.50%	12%	12%	—

As per our attached Report of even date.

M.J. PHERWANI  
CHAIRMANJ.K. SARKAR  
EXECUTIVE TRUSTEERATAN S. MAMA & CO. K. S. AIYAR & CO.  
CHARTERED ACCOUNTANTSK.N. ATMARAMANI  
GENERAL MANAGER  
(FINANCE & INVESTMENTS)

DR. P.D. OJHA R. NARAYANAN

BOMBAY  
9TH SEPTEMBER, 1986C.G. PAREKH  
DEPUTY GENERAL MANAGER  
(FI ACCOUNTS)

DR. S.A. DAVE

SATISH AJMERA

C.S. KALYANASUNDARAM  
TRUSTEESBOMBAY  
9TH SEPTEMBER, 1986

## SCHEDULES ANNEEDED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986

(Rs. in lakhs)

	L.U.S. 1982		G.L.S. 1983		L.U.S. 1985		G.L.U.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7	8	9
<b>SCHEDULE 'A'</b>								
<b>CAPITAL</b>								
Unit Capital . . . . .	6589.60	6655.60	1301.75	1323.74	5764.43	5520.84	10580.25	
<b>TOTAL . . . . .</b>	<b>6589.60</b>	<b>6655.60</b>	<b>1301.75</b>	<b>1323.74</b>	<b>5764.43</b>	<b>5520.84</b>	<b>10580.25</b>	
Number of units (in lakhs) . . . . .	65.90	66.56	13.02	13.24	57.64	55.21	105.80	
Face value of each unit . . . . .	(Rs. 100/-)		(Rs. 100/-)		(Rs. 100/-)		(Rs. 100/-)	
<b>SCHEDULE 'B'</b>								
<b>RESERVES &amp; SURPLUS</b>								
General Reserves :								
Balance as per last Balance Sheets . . . . .	254.23	177.34	39.72	12.69	33.83	—	—	
Transfer from Revenue Appropriation Account . . . . .	46.48	76.89	310.32	27.03	111.37	33.83	69.13	
<b>TOTAL . . . . .</b>	<b>300.71</b>	<b>254.23</b>	<b>350.04</b>	<b>39.72</b>	<b>145.20</b>	<b>33.83</b>	<b>69.13</b>	
<b>SCHEDULE 'C'</b>								
<b>CURRENT LIABILITIES AND PROVISIONS</b>								
Current Liabilities :								
Sundry Creditors . . . . .	30.99	16.12	4.62	0.76	48.83	75.94	123.67	
Bank Current Account overdrawn as per Books . . . . .	2.43	2.70	0.34	—	0.78	7.46	0.53	
Unclaimed Income distribution . . . . .	495.75	453.13	132.14	133.57	368.15	280.03	668.24	
<b>'A' . . . . .</b>	<b>529.17</b>	<b>471.95</b>	<b>137.10</b>	<b>134.33</b>	<b>417.76</b>	<b>363.43</b>	<b>792.44</b>	
Provisions :								
Provision for depreciation in the value of investments . . . . .	—	3.54	49.22	10.00	—	—	—	
Provision for outstanding and accrued income considered doubtful . . . . .	5.39	5.39	—	—	—	—	—	
<b>'B' . . . . .</b>	<b>5.39</b>	<b>8.93</b>	<b>49.22</b>	<b>10.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>TOTAL ('A' + 'B') . . . . .</b>	<b>534.56</b>	<b>480.88</b>	<b>186.32</b>	<b>144.33</b>	<b>417.76</b>	<b>363.43</b>	<b>792.44</b>	

## SCHEDULES ANEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 30TH JUNE, 1986 (CONTD.)

(Rs. in lakhs)

	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7	8	9
<b>'SCHEDULE 'D'</b>								
<b>INVESTMENT AT COST</b>								
1. Debentures and Bonds	2794.05	2913.78	268.36	258.36	1400.00	—	1466.25	—
2. Equity Shares	—	—	—	230.46	—	—	—	—
<b>TOTAL</b>	<b>2794.05</b>	<b>2913.78</b>	<b>268.36</b>	<b>498.82</b>	<b>1400.00</b>	<b>—</b>	<b>1466.25</b>	<b>—</b>
Quoted (At Cost)	—	125.33	268.36	498.82	—	—	—	—
Unquoted (At Cost)	2794.05	2788.45	—	—	1400.00	—	1466.25	—
<b>'A'</b>	<b>2794.05</b>	<b>2913.78</b>	<b>268.36</b>	<b>498.82</b>	<b>1400.00</b>	<b>—</b>	<b>1466.25</b>	<b>—</b>
Quoted (Market Value)	—	121.79	219.14	653.36	—	—	—	—
Unquoted (At Cost)	2794.05	2788.45	—	—	1400.00	—	1466.25	—
<b>'B'</b>	<b>2794.05</b>	<b>2910.24</b>	<b>219.14</b>	<b>653.36</b>	<b>1400.00</b>	<b>—</b>	<b>1466.25</b>	<b>—</b>
Appreciation/(Depreciation) in value of Investments ('B'—'A')	0.00	(3.54)	(49.22)	(154.45)	0.00	—	0.00	—
<b>SCHEDULE 'E'</b>								
<b>DEPOSITS &amp; OTHER INVESTMENTS</b>								
With Scheduled Banks	3920.00	3963.00	714.00	144.00	4855.00	4931.00	458.00	—
With Companies	480.00	1800.00	800.00	800.00	—	800.00	8950.00	—
<b>TOTAL</b>	<b>4400.00</b>	<b>4143.00</b>	<b>1514.00</b>	<b>944.00</b>	<b>4855.00</b>	<b>5731.00</b>	<b>9408.00</b>	<b>—</b>
<b>SCHEDULE 'F'</b>								
<b>OTHER CURRENT ASSETS</b>								
Balance with Banks in Current Account	97.08	145.51	2.70	6.04	5.39	—	48.52	—
Sundry Debtors	0.51	0.46	0.14	0.14	0.01	0.10	13.48	—
Outstanding and accrued income	117.99	157.49	46.17	48.68	18.75	124.98	379.23	—
<b>TOTAL</b>	<b>215.58</b>	<b>303.46</b>	<b>49.01</b>	<b>54.86</b>	<b>24.15</b>	<b>125.08</b>	<b>441.23</b>	<b>—</b>
<b>SCHEDULE 'G'</b>								
<b>DEFERRED REVENUE EXPENDITURE</b>								
Balance as per last Balance sheet	30.47	45.71	10.11	13.48	62.02	—	126.34	—
ADM : Amount deferred during the year	—	—	—	—	62.02	—	126.34	—
<b>TOTAL</b>	<b>30.47</b>	<b>45.71</b>	<b>10.11</b>	<b>13.48</b>	<b>62.02</b>	<b>62.02</b>	<b>126.34</b>	<b>—</b>
SLESS : Amount deferred in prior years written off	15.23	15.24	3.37	3.37	13.78	—	—	—
<b>TOTAL</b>	<b>15.24</b>	<b>30.47</b>	<b>6.74</b>	<b>10.11</b>	<b>48.24</b>	<b>62.02</b>	<b>126.34</b>	<b>—</b>

## BALANCE SHEET AS AT 30TH JUNE, 1986

(Rupees in Lakhs)

	MIS 1983		MIS(2) 1983		MIS(3) 1984		MIS(4) 1983		MIS(5) 1985		MISG(6) 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>LIABILITIES :</b>												
CAPITAL 'A'	4811.29	4871.78	3282.33	3330.92	4142.39	4186.69	3069.21	3071.79	4800.39	—	7561.45	—
RESERVES & SURPLUS 'B'	129.81	80.68	113.89	41.13	109.75	32.94	63.19	3.89	42.79	—	82.79	—
CURRENT LIABILITIES AND PROVISIONS 'C'	195.34	183.25	113.00	121.71	116.60	131.46	102.12	158.71	150.35	—	142.90	—
<b>TOTAL</b>	<b>5136.44</b>	<b>5135.71</b>	<b>3509.22</b>	<b>3493.76</b>	<b>4368.74</b>	<b>4351.09</b>	<b>3234.52</b>	<b>3234.39</b>	<b>4993.53</b>	<b>—</b>	<b>7787.14</b>	<b>—</b>
<b>ASSETS :</b>												
INVESTMENT 'D'	2940.74	1442.08	2735.30	1955.30	2726.25	1750.00	975.00	—	2687.25	—	1452.75	—
DEPOSITS AND OTHER INVESTMENTS 'E'	2011.00	3424.00	677.00	1440.00	1408.00	2346.00	2132.00	3122.00	1959.00	—	5689.00	—
OTHER CURRENT ASSETS 'F'	170.70	248.63	82.76	78.64	209.51	222.62	101.94	80.14	294.80	—	549.83	—
DEFERRED REVENUE EXPENDITURE 'G'	14.00	21.00	14.16	19.82	24.98	32.47	25.58	32.25	52.48	—	95.56	—
<b>TOTAL</b>	<b>5136.44</b>	<b>5135.71</b>	<b>3509.22</b>	<b>3493.76</b>	<b>4368.74</b>	<b>4351.09</b>	<b>3234.52</b>	<b>3234.39</b>	<b>4993.53</b>	<b>—</b>	<b>7787.14</b>	<b>—</b>

## NOTES TO ACCOUNT

'P' As per our attached Report of even date

K.N. ATMARAMANI  
GENERAL MANAGER  
(FINANCE & INVESTMENTS)

M.J. PHERWANI  
CHAIRMAN

J.K. SARKAR  
EXECUTIVE TRUSTEE

DR. P.D. OJHA

R. NARAYANAN

RATAN'S, MAMA & CO. K.S. AIYAR & CO.  
CHARTERED ACCOUNTANTS

C.G. PAREKH  
DEPUTY GENERAL MANAGER  
(ACCOUNTS)

DR. S.A. DAVE

SATISH AJMERA  
C.S. KALYANASUNDARAM  
TRUSTEES

TRUSTEES

BOMBAY  
9TH SEPTEMBER, 1986

## REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rupees in lakhs)

	MIS 1983		MIS(2) 1983		MIS(3) 1984		MIS(4) 1985		MIS (5) 1985		MIS (6) 1986	
	Current year	Previous year	Current year	Previous year	Current year	Previous year (10 months)	Current year	Previous year (4 months)	Current year (10 months)	Previous year	Current period (3 months)	Previous year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>INCOME</b>												
Dividend and Interest . . . . .	660.59	658.07	467.23	448.73	589.81	434.31	436.24	104.34	500.39	—	106.10	—
Provision for depreciation in the value of investments made in earlier years no longer required written back . . . . .	—	0.00	11.23	—	—	—	—	—	—	—	—	—
Other Income . . . . .	0.00	0.00	0.00	—	0.00	—	—	—	—	—	—	—
<b>'A'</b> . . . . .	<b>660.59</b>	<b>658.07</b>	<b>478.46</b>	<b>448.73</b>	<b>589.81</b>	<b>434.31</b>	<b>436.24</b>	<b>104.34</b>	<b>500.39</b>	<b>—</b>	<b>106.10</b>	<b>—</b>
<b>LESS: PROVISION FOR</b>												
1. Depreciation in the value of investments . . . . .	19.78	5.00	—	11.23	—	—	—	—	—	—	—	—
2. Outstanding and accrued Income considered doubtful . . . . .	—	—	—	—	1.83	—	—	—	—	—	—	—
<b>'B'</b> . . . . .	<b>19.78</b>	<b>5.00</b>	<b>—</b>	<b>11.23</b>	<b>1.83</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL ('A'—'B')</b> . . . . .	<b>640.81</b>	<b>653.07</b>	<b>478.46</b>	<b>437.50</b>	<b>587.98</b>	<b>434.31</b>	<b>436.24</b>	<b>104.34</b>	<b>500.39</b>	<b>—</b>	<b>106.10</b>	<b>—</b>
<b>EXPENDITURE</b>												
Salaries, allowances, contribution to provident Fund . . . . .	0.48	0.37	0.32	0.25	0.42	0.27	0.55	0.07	0.76	—	0.32	—
Office expenses . . . . .	3.90	2.93	2.57	2.03	3.29	0.99	2.13	0.33	2.45	—	0.76	—
Publicity expenses . . . . .	0.12	0.04	0.08	0.03	0.11	1.40	0.18	0.57	2.49	—	0.88	—
Commission agents . . . . .	—	—	—	—	—	3.95	0.17	1.35	5.55	—	3.42	—
Bank charges . . . . .	0.27	0.45	0.39	0.58	0.49	—	0.31	—	0.05	—	—	—
Deferred expenses written off . . . . .	7.00	7.00	5.66	5.66	7.49	—	*3.72	—	—	—	—	—
	11.77	10.79	9.02	8.55	11.80	6.61	7.06	2.32	11.30	—	5.38	—
Excess of income over expenditure . . . . .	—	—	—	—	—	—	—	—	—	—	—	—
Transferred to appropriation Account . . . . .	629.04	642.28	469.44	428.95	576.18	427.70	429.18	102.02	489.09	—	100.72	—
<b>TOTAL</b> . . . . .	<b>648.81</b>	<b>653.07</b>	<b>478.46</b>	<b>437.50</b>	<b>587.98</b>	<b>484.31</b>	<b>436.24</b>	<b>104.34</b>	<b>500.39</b>	<b>—</b>	<b>106.10</b>	<b>—</b>

0.00Represents amount less than Rs. 500.00.

\*Net of write back of Rs. 2.95 lakhs.

## REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986.

(Rupees in Lakhs)

	MIS 1983		MIS (2) 1983		MIS (3) 1984		MIS(4) 1985		MIS (5) 1985		MISG(6) 1986	
	Current year	Previous year	Current year (10 months)	Previous year	Current period	Previous year						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Balance transferred from Revenue Accounts . . .	629.04	642.28	469.44	428.95	576.18	427.70	429.18	102.02	489.09	—	100.72	—
<b>TOTAL</b> . . .	<b>629.04</b>	<b>642.28</b>	<b>469.44</b>	<b>428.95</b>	<b>576.18</b>	<b>427.70</b>	<b>429.18</b>	<b>102.02</b>	<b>489.09</b>	<b>—</b>	<b>100.72</b>	<b>—</b>
Income distribution for the year* . . .	579.91	587.00	396.68	401.40	499.35	384.30	369.73	90.45	434.30	—	—	—
Income distribution for prior years . . .	—	—	—	0.02	0.02	—	0.15	—	—	—	—	—
Transferred to development reserve fund . . .	—	—	—	—	—	16.46	—	7.68	12.00	—	17.93	—
Transferred to General Reserve . . .	49.13	55.28	72.76	27.53	76.81	32.94	59.30	3.89	42.79	—	—	—
Balance carried to Balance sheet . . .	—	—	—	—	—	—	—	—	—	—	82.79	—
<b>TOTAL</b> . . .	<b>629.04</b>	<b>642.28</b>	<b>469.44</b>	<b>428.95</b>	<b>576.18</b>	<b>427.70</b>	<b>429.18</b>	<b>102.02</b>	<b>489.09</b>	<b>—</b>	<b>100.72</b>	<b>—</b>
*Rate of Income Distribution p.a. . .	12%	12%	12%	12%	12%	12%	12%	12%	12%	—	—	—

As per our attached Report of even date,

K.N. ATMARAMANI  
GENERAL MANAGER  
(FINANCE & INVESTMENTS)M.J. PHERWANI  
CHAIRMANJ.K. SARKAR  
EXECUTIVE TRUSTEE

RATAN S. MAMA &amp; CO. K.S. AIYAR &amp; CO.

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S.S. NADKARNI

SATISH AJMERA  
C.S. KALYANASUNDARAM  
TRUSTEESBOMBAY  
9TH SEPTEMBER 1986BOMBAY  
9TH SEPTEMBER, 1986P.G. MANKAD  
TRUSTEES

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEETS AS AT 30TH JUNE, 1986

(Rs. in lakhs)

	MIS 1983		MIS(2) 1983		MIS(3) 1984		MIS(4) 1985		MIS(5) 1985		MISG(6) 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year						
<b>SCHEDULE 'A'</b>												
<b>CAPITAL</b>												
Unit Capital	4811.29	4871.78	3282.33	3330.92	4142.39	4186.69	3069.21	3071.79	4800.39	—	—	—
Application Money on sale of Units	—	—	—	—	—	—	—	—	—	—	7561.05	—
<b>TOTAL</b>	<b>4811.29</b>	<b>4871.78</b>	<b>3282.33</b>	<b>3330.92</b>	<b>4142.39</b>	<b>4186.69</b>	<b>3069.21</b>	<b>3071.79</b>	<b>4800.39</b>	<b>—</b>	<b>7561.45</b>	<b>—</b>
Number of Units (in lakhs)	48.11	48.72	32.82	33.31	41.42	41.87	30.69	30.72	48.00	—	—	—
Face value of each unit	—	—	(Rs. 100)	—	—	(Rs. 100)						
<b>SCHEDULE 'B'</b>												
<b>RESERVES AND SURPLUS</b>												
General Reserves												
Balance as per last Balance sheet	80.68	25.40	41.13	13.60	32.94	—	3.89	—	—	—	—	—
Transfer from Revenue Appropriation Accounts	49.13	55.28	72.76	27.53	76.81	32.94	59.30	3.89	42.79	—	—	—
Appropriation Account (Surplus per Revenue Account)	129.81	80.68	113.89	41.13	109.75	32.94	63.19	3.89	42.79	—	82.79	—
<b>TOTAL</b>	<b>129.81</b>	<b>80.68</b>	<b>113.89</b>	<b>41.13</b>	<b>109.75</b>	<b>32.94</b>	<b>63.19</b>	<b>3.89</b>	<b>42.79</b>	<b>—</b>	<b>82.79</b>	<b>—</b>
<b>SCHEDULE 'C'</b>												
<b>CURRENT LIABILITIES AND PROVISIONS</b>												
Current Liabilities												
Sundry Creditors	10.89	14.30	15.35	15.38	5.14	15.98	24.07	64.04	36.65	—	111.83	—
Bank Current Account Overdrawn as per Books	1.77	2.17	4.33	1.72	4.73	—	0.38	4.47	7.43	—	31.07	—
Unclaimed Income distribution	135.96	139.84	93.32	93.38	104.90	115.48	77.67	90.20	106.27	—	—	—
<b>'A'</b>	<b>148.72</b>	<b>156.31</b>	<b>113.00</b>	<b>110.48</b>	<b>114.77</b>	<b>131.46</b>	<b>102.12</b>	<b>158.71</b>	<b>150.35</b>	<b>—</b>	<b>142.90</b>	<b>—</b>
Provisions												
Provision for depreciation in the value of Investments	29.78	10.00	—	11.23	—	—	—	—	—	—	—	—
Provision for outstanding and accrued Income considered doubtful	16.94	16.94	—	—	1.83	—	—	—	—	—	—	—
<b>'B'</b>	<b>46.72</b>	<b>26.94</b>	<b>—</b>	<b>11.23</b>	<b>1.83</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL</b>	<b>195.34</b>	<b>183.25</b>	<b>113.00</b>	<b>121.71</b>	<b>116.60</b>	<b>131.46</b>	<b>102.12</b>	<b>158.71</b>	<b>150.35</b>	<b>—</b>	<b>—</b>	<b>—</b>
(A' + B')												

## SCHEDULE 'D'

## INVESTMENTS (AT COST)

Debentures and Bonds Quoted (At Cost)	78.65	185.71	—	421.17	—	—	—	—	—	—	—
Unquoted (At Cost)	2862.09	1256.37	2735.30	1534.13	2726.25	1750.00	975.00	—	2686.25	—	1452.75
(A)	2940.74	1442.08	2735.30	1955.30	2726.25	1750.00	975.00	—	2687.25	—	1452.75
Quoted (Market Value)	76.59	151.25	—	409.94	—	—	—	—	—	—	—
Unquoted (At Cost/marked down Cost)	2834.37	1256.37	2735.30	1534.13	2726.25	1750.00	975.00	—	2687.25	—	1452.75
(B)	2910.96	1407.61	2735.30	1944.07	2726.25	1750.00	975.00	—	2687.25	—	1452.75
Appreciation/Depreciation) in the value of quoted investments (B)—(A)	(29.78)	(34.47)	0.00	(11.23)	0.00	0.00	0.00	—	0.00	—	0.00

## SCHEDULE 'E'

## DEPOSITS/OTHER INVESTMENTS

With Scheduled Banks	1361.00	2264.00	77.00	1440.00	675.00	876.00	1332.00	922.00	709.00	—	2689.00	—
With Companies	650.00	1160.00	600.00	—	733.00	1470.00	800.00	2200.00	1250.00	—	3000.00	—
TOTAL	2071.00	3424.00	677.00	1440.00	1408.00	2346.00	2132.00	3122.00	1959.00	—	5689.00	—

## SCHEDULE 'F'

## OTHER CURRENT ASSETS

Balance with Banks in Current Account	44.01	97.08	25.04	24.67	39.48	33.66	66.35	13.49	128.06	—	98.79	—
Sundry Debtor:	0.72	0.06	0.04	0.05	0.01	0.28	0.06	0.50	9.52	—	435.64	—
Outstanding and accrued income	125.97	151.49	57.68	53.92	170.02	188.68	35.53	66.15	157.22	—	15.40	—
TOTAL	170.70	248.68	82.76	78.64	209.51	222.62	101.94	80.14	294.80	—	549.83	—

## SCHEDULE 'G'

## DEFERRED REVENUE EXPENDITURE

Balance as per last Balance Sheet	21.00	28.00	19.82	25.48	32.47	—	32.25	—	—	—	—	—
Add : Amount deferred during the year	—	—	—	—	—	32.47	—	32.25	52.48	—	95.56	—
	21.00	28.00	19.82	25.48	32.47	32.47	32.25	32.25	52.48	—	95.56	—

Loss : Amount deferred in prior years written off

TOTAL	14.00	21.00	14.19	19.82	24.98	32.47	25.58	32.25	52.48	—	95.56	—
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NOTES annexed to and forming part of the Accounts of all the Schemes as at 30th June, 1986.

**SCHEDULE 'J'**

**1. GENERAL**

**1.1 Development Reserves Fund :**

In accordance with the provisions of Section 25 (B) (1) of the Unit Trust of India Act, 1963, the Trust has created a "Development Reserve Fund". The Fund comprises of contributions made by the subsequent Schemes every year based on the mobilisation of funds under those schemes during the year and the income earned by the Fund.

For administrative convenience, the Fund is being accounted by the Unit Scheme 1964 but it belongs to the Trust and is to be applied for developmental and promotional expenses of new Schemes.

During the year, an amount of Rs. 35.97 lakhs has been applied towards such expenses of Children's Gift Growth Fund (C.G.G.F.) 1986.

**1.2 Deferred Revenue Expenditure :**

In accordance with the provisions of Section 25(3) of the Unit Trust of India Act, 1963, all initial direct expenses incurred by the closed-end schemes are written off over the duration of the Scheme. The balance of expenditure remaining to be written off is being carried forward as "Deferred Revenue Expenditure".

**1.3 Allocation of Common Expenses :**

In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 have been allocated to the other Schemes. Accordingly, expenditure of each Scheme includes amount of common expenses allocated to it.

**1.4 Depreciation in the Value of Investments :**

**1.4.1** No depreciation has been provided on Government Securities.

**1.4.2** In respect of Debentures and Bonds, depreciation has been provided in the accounts as under :

- (i) in case of quoted debentures and bonds where the market value is less than cost, difference between the cost and the market value;
- (ii) in case of unquoted debentures and bonds, where the yield on unquoted convertible and non-convertible debentures and bonds is less than 13.5% and 15% respectively, difference between the cost and the marked down cost calculated on the basis of said respective rates of yield;
- (iii) in case of privately placed debentures and bonds, where the yield is less than 14%, difference between the cost and the marked down cost calculated on the basis of said rate of yield.

**1.4.3** In respect of Equity and Preference shares, depreciation has been provided in the accounts as under:

- (i) in case of quoted equity and preference shares where the market value is less than cost, difference between the cost and the market value;
- (ii) in case of unquoted equity shares, where the intrinsic value is less than the cost, difference between the cost and the intrinsic value;
- (iii) in case of unquoted preference shares, where the yield is less than 15%, difference between the cost and the marked down cost calculated on the basis of said rate of yield.

**1.5 Sundry Debtors/Sundry Creditors :**

Sundry Debtors and Sundry creditors under all the Schemes include inter-scheme balances as under :

(Rs. in lakhs)

Scheme	Due to Unit Scheme 1964		Due from Unit Scheme 1964	
	1985-86	1984-85	1985-86	1984-85
Unit Scheme 1971	50.57	34.04	55.02	35.75
Unit Scheme 1981 (C.R.T.S.)	2.98	2.75	7.11	15.62
Capital Gains Scheme (C.G.S.) 1983	72.64	53.58	138.24	785.05
Children's Gift Growth Fund (C.G.G.F.) 1986	4.44	—	161.60	—
Monthly Income Unit Scheme (M.I.S.) 1983	0.63	0.49	—	—
Monthly Income Unit Scheme (M.I.S.-2) 1983	0.43	0.33	—	—
Monthly Income Unit Scheme (M.I.S.-3) 1984	0.56	11.37	—	—
Monthly Income Unit Scheme (M.I.S.-4) 1985	6.32	31.73	—	—
Monthly Income Unit Scheme (M.I.S.-5) 1985	28.75	—	—	—
Monthly Income Unit Scheme with Growth (M.I.S.G.-6) 1986	20.82	—	107.11	—
Income Unit Scheme (I.U.S.) 1982	2.41	1.88	—	—
Growth and Income Unit Scheme (G.I.S.) 1983	1.39	0.31	—	—
Income Unit Scheme (I.U.S.) 1985	21.22	14.79	—	—
Growing Income Unit Scheme (G.I.U.S.) 1986	28.09	—	13.45	—

## 1.6 | Regrouping of previous year's figures :

Previous year's figures have been regrouped wherever necessary to make them comparable with those of the current year.

## 2. UNITS SCHEME 1964

## 2.1 Reconciliation of Unit Capital, Income Distribution and unpaid Income Distribution Accounts :

Reconciliation in respect of Unit Capital, Income Distribution and Unclaimed Income Distribution Account with subsidiary/detailed records is still in progress and adjustments, if any, will be made on reconciliation. However, transaction for the year 1982-83 to 1985-86 relating to the Unit Capital have been duly reconciled.

## 2.2 Unit Premium Reserve Accounts :

2.2.1 In respect of cert. in investments in shares of companies, the cost off which was written off in earlier years, where such companies have improved their financial position (have a positive net worth) and have declared dividend during the year, a sum of Rs. 16.30 lakhs (previous year Rs. 11.67 lakhs) has been written back to Unit Premium Reserve Account.

2.2.2 The following provisions towards fall in the value of certain investments etc. have been charged to the Unit Premium Reserve Account :

- (i) In respect of debentures and bonds net amount of Rs. 44.71 lakhs (previous year Rs. 122.91 lakhs) towards the principal amount ;
- (ii) In respect of unquoted shares in companies whose accumulated losses exceeded their aggregate capital and reserves, Rs. 6.04 lakhs (previous year Rs. 40.14 lakhs) by writing off the value to Re.1/- each.
- (iii) In respect of funded interest, Rs. 22.17 lakhs (previous year Rs. 15.32 lakhs), towards principal amount considered doubtful of recovery.

## 2.3 Investments :

2.3.1 Investments include contracts awaiting completion for purchase of Debentures and Bonds of Rs. 51.17 lakhs (previous year Rs. 790.93 lakhs) and Equity shares of Rs. 207.12 lakhs previous year Rs. 259.77 lakhs.

2.3.2 Investments exclude contracts awaiting completion for sale of Debentures and Bonds of Rs. NIL (previous year Rs. NIL) and Equity shares of Rs. 7.06 lakhs (previous year Rs. 109.75 lakhs).

2.3.3 In respect of investments kept in safe custody, confirmations as of 30th June, 1986 have been received. A reconciliation of holdings of the Trust with the confirmations received and investments physically verified has revealed certain differences which are being followed up for final adjustments.

## 2.4 Sundry Debtors/Sundry Creditors :

2.4.1 Sundry Debtors include Rs. 2.51 lakhs (previous year Rs. 2.00 lakhs) of income distribution, paid in excess, recoverable from unitholders. The Trust is taking necessary steps for recovery.

2.4.2 Sundry Creditors include a sum of Rs. 6.58 lakhs (previous year Rs. 8.87 lakhs) being the balance amount payable to unitholders of the Unit Scheme 1976, whose assets and liabilities have been taken over with effect from 1st July, 1981 consequent to the closure of that Scheme.

## 2.5 Provision for Gratuity :

No provision has been made during the year in respect of anticipated liability of the Trust for gratuity payable to the staff of the Reserve Bank of India on deputation with the Trust as the provision of Rs. 40.00 lakhs already made in the accounts upto 30th June, 1978 is considered adequate.

In respect of the Trust's own employees, according to valuation made by an actuary, the accrued liability of the Trust towards gratuity amounting to Rs. 42.00 lakhs (previous year Rs. 32.97 lakhs) has been provided in the accounts.

## 2.6 Union Settlement :

The liability towards salaries etc. payable with effect from 1st July 1983 arising out of the settlement/Agreement finalised with the Employees' Union on 4th September, 1986, would be accounted for in the year 1986-87 as the amount is yet to be determined.

## 2.7 Contingent liability :

Contingent liability on account of uncalled liability on partly paid shares and debentures is Rs. 2882.40 lakhs (previous year Rs. 666.14 lakhs).

## 3. UNIT SCHEME 1971

## 3.1 Unit Premium Reserve Account :

Provision of Rs. 1.44 lakhs (previous year Rs. NIL) towards fall in the value of debentures and bonds has been charged to the Unit Premium Reserve Account.

**3.2 Investments :**

In respect of investments kept in safe custody, confirmations as of 30th June 1986 have been received. A reconciliation of holdings of the Trust with the confirmations received and investments physically verified has revealed certain differences in some cases which are being followed up for final adjustments.

**3.3 Sundry Creditors :**

Sundry Creditors include Rs. 86.56 lakhs (previous year Rs. 67.75 lakhs) received for the year 1980-81 onwards on account of sale of units for which adjustment to the Unit Capital and Premium accounts remains to be made pending scrutiny thereof. Necessary provision for Income Distribution thereon will be made after completion of the scrutiny.

**3.4 Deferred Revenue Expenditure :**

The amount transferred to 'Deferred Revenue Expenditure' and the amount of 'Deferred Expenditure' written off being the commission to agents have been arrived at on the basis adopted by the Trust considering the long term nature of the Scheme.

**3.5 Maturity Bonus :**

According to the amendment made to the Scheme during the year, unit holders completing the term of the Plan are entitled to a Maturity Bonus equivalent to 5% of the target amount for 10 years plan and 7.5% of the target amount for 15 years plan.

Accordingly, a sum of Rs. 559.68 lakhs has been appropriated from General Reserve being the liability for Maturity Bonus in respect of earlier years and Rs. 199.28 lakhs being the liability for the year has been charged to the Revenue Account.

**4. CHILDREN'S GIFT GROWTH FUND (C.G.G.F.) (1986)**

**4.1 Unit Capital :**

Pending processing and scrutiny of applications received under the Scheme, amounts received on sale of units have been kept in Application Money Account.

**4.2 Dividend :**

As per the provisions of the Scheme, pro-rata dividend for the period ended 30th June, 1986 is payable @ 12.5% p. a. This will be accounted for in the year to end on 30th June, 1987 alongwith the dividend for that year.

**4.3 Development Reserve Fund :**

In respect of amounts aggregating to Rs. 97.05 lakhs remitted by Collecting agents after 30th June, 1986 contribution of Rs. 0.24 lakhs to 'Development Reserve Fund' (as detailed in note No. 1.1) will be made in the year to end on 30th June 1987.

**5. MONTHLY INCOME UNIT SCHEME WITH GROWTH (M.I.S.G.-6) 1986 :**

**5.1 Unit Capital :**

Pending processing and scrutiny of applications received under the Scheme, amounts received on sale of units have been kept in Application Money Account.

**5.2 Dividend :**

As per the provisions of the Scheme, pro-rata dividend for the period ended 30th June 1986 is payable @ 12% p.a. This will be accounted for in the year to end on 30th June 1987 alongwith the dividend for that year.

**5.3 Development Reserve Fund :**

In respect of amounts aggregating to Rs. 327.29 lakhs remitted by the collecting agents after 30th June, 1986, contribution of Rs. 0.82 lakhs to 'Development Reserve Fund' (as detailed in note No. 1.1) will be made in the year to end on 30th June, 1987.

## 6. NEW SCHEME ACCOUNTS :

### 6.1 Schemes Introduced in the Current Year :

The following schemes have come into force during the year and current year's accounts have been drawn up for the periods, mentioned as under :—

Schemes	Date of Commencement	Accounts drawn upto period of 30th June, 1986
(i) Children's Gift Growth Fund (C.G.G.F.)	14th April 1986	21/2 Months
(ii) Monthly Income Units Scheme (MIS-5) 1985	1st September, 1985	10 Months
(iii) Monthly Income Unit Scheme with Growth (MISG-6) 1986	1st April, 1986	3 Months
(iv) Growth & Income Units Scheme (GIUS) 1986	1st December, 1985	7 Months

### 6.2 Schemes introduced in the previous Year :

The following Schemes have come into force during the previous year, and as the accounts for their previous periods which were not for twelve months, are not comparable with those of the current year.

Schemes	Date of Commencement	Period Drawn upto 30th June 1985
(i) Monthly Income Unit Scheme (MIS-3) 1984	1st September, 1984	10 Months
(ii) Monthly Income Unit Scheme (MIS-4) 1985	1st March, 1985	4 Months
(iii) Income Unit Scheme (IUS) 1985	1st January, 1985	6 Months

(RATANS MAMA & CO. (K.S. AIYAR & CO.)  
Chartered Accountants

M. J. PHERWANTI  
Chairman

Dr. P.D. OJHA

R. NARAYANAN

Dr. S. A. DAVE

SATISH AJMERA

J. K. SARKAR  
Executive Trustee

Trustees

C. S. KALYANASUNDARAM  
Trustees

K.N. ATMARAMANI      C. G. PAREKH  
General Manager      Deputy General Manager  
(Finance & Investments)      (Accounts)

Bombay  
9th September, 1986

